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वित्त मंत्रालय

( राजस्व विभागं )

अधिस्चना

नई दिल्ली, 9 सितम्बर, 2003

सं. 71/2003-केन्द्रीय उत्पाद शुल्क

सा.का.नि. 717(अ).—केन्द्रीय सरकार, अतिरिक्त उत्पाद शुल्क (विशेष महत्व का माल) अधिनियम, 1957 (1957 का 58) की धारा 3 की उपधारा (3) और अतिरिक्त उत्पाद शुल्क (टैक्सटाइल और टैक्सटाइल वस्तु) अधिनियम, 1978 (1978 का 40) की धारा 3 की उपधारा (3) के साथ पठित केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 (1944 कर 1) की धारा 5क की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, केन्द्रीय उत्पाद शुल्क टैरिफ अधिनियम 1985 (1986 का 1) की पहली और दूसरी अनुसूची में विनिर्दिष्ट और इस अधिसूचना से उपाबद्ध, उपाबंध I में विनिर्दिष्ट माल से भिन्न यथास्थिति, इस अधिसूचना से उपाबद्ध, उपाबंध II में विनिर्दिष्ट औद्योगिक अभिवृद्धि केन्द्र या औद्योगिक अवसंरचना विकास केन्द्र या निर्यात संवर्धन औद्योगिक पार्क या औद्योगिक संपदा या औद्योगिक क्षेत्र या वाणिज्यिक संपदा में अवस्थित किसी ईकाई और सिक्किम राज्य में स्थित ईकाई से निकासी किए गए मालों को उक्त अधिनियमों के अधीन उद्गुहणीय, उतने उत्पाद शुल्क से छूट देती है, जो कि सेनवेट क्रेडिट नियम, 2002 के अधीन प्रयुक्त सेनवेट क्रेडिट से भिन्न है।

- 2. ऐसी स्थिति में जब किसी भी विनिर्माता द्वारा निर्मित किया गया सारा माल इस अधिसूचना में छूट के योग्य है, इस अधिसूचना के अंतर्गत छूट इस शर्त पर मिलेगी कि विनिर्माता पहले अपना सारा केन्द्रीय मूल्य वर्धित कर प्रत्यय, जो उसके पास उस महीने के अंतिम दिन उपलब्ध है, उपयोग कर लेगा जिसमें उत्पाद शुल्क जमा करवाना है और बाकी कि रकम वह नकद जमा करवाएगा।
- 3. इस अधिसूचना में अंतर्विष्ट छूट निम्नलिखित रीति में प्रभावी होगी, अर्थात:-
- (क) यथास्थिति, विनिर्माता सहायक केन्द्रीय उत्पाद शुल्क आयुक्त या उप केन्द्रीय उत्पाद शुल्क आयुक्त, को, सेनवेट क्रेडिट नियम 2002 के अधीन प्रयुक्त सेनवेट क्रेडिट से भिन्न, संदत्त शुल्क का विवरण, जिस मास में ऐसा शुल्क संदत्त किया गया है, से आगामी मास की 7 तारीख तक, प्रस्तुत करेगा।
- (ख) यथास्थिति, सहायक केन्द्रीय उत्पाद शुल्क आयुक्त या उप केन्द्रीय उत्पाद शुल्क आयुक्त, ऐसा सत्यापन करने के पश्चात जैसा वह आवश्यक समझता है, विचाराधीन मास के दौरान सेनवेट क्रेडिट नियम 2002 के अधीन प्रयुक्त सेनवेट क्रेडिट से भिन्न, संदत्त शुल्क विनिर्माता को आगामी मास की 15 तारीख तक वापस करेगा ।

परंतु ऐसी स्थिति में जब किसी भी विनिर्माता द्वारा निर्मित कुछ माल इस अधिसूचना के अंतर्गत छूट में नहीं आता है तो ऐसा प्रतिदाय इस अधिसूचना के अधीन निकासी किए गए माल के विनिर्माण में या उसके संबंध में प्रयुक्त अंतः निवेशों पर संदत्त शुक्क की बाबत उपभोग किए गए केन्द्रीय मूल्य वर्धित कर प्रत्यय की रकम घटाकर संदत्त शुक्क की रकम से अधिक नहीं होगा।

- (ग) यदि सत्यापन में कोई विलंब होने की संभावना होने की संभावना हो तो सहायक केन्द्रीय उत्पाद शुल्क आयुक्त या उप केन्द्रीय उत्पाद शुल्क आयुक्त, यथास्थिति, विचाराधीन मास के आगामी मास की 15 तारीख तक अनन्तिम आधार पर रकम वापस करेगा और इसके पश्चात प्रतिदाय की उतनी रकम जितना आवश्यक हो, विनिर्माता को अनुज्ञेय पश्चातवर्ती प्रतिदायों में समायोजित करेगा ।
- 4. पैराग्राफ 2 में किसी भाग के होते हुए भी.-
- (क) विनिर्माता अपनी इच्छा पर, केन्द्रीय प्रत्येय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से, अपने चालू खाता जो कि केन्द्रीय उत्पाद शुक्क और सीमाशुक्क बोर्ड द्वारा जारी किए गए उत्पाद शुक्क सार संग्रह में अनुपूरक निर्देशों के भाग v में बनाए रखा गया है, प्रतिफलित महीने में जमा किए गए उत्पाद शुक्क का प्रत्यर्पण ले सकता है । ऐसी रकम जो चालू खाते में जमा हो गई है उसका उपयोग विनिर्माता, उत्पाद शुक्क नियम 2002 के नियम 8 में सुझाए गए तरीकों के अनुसार उससे बाद के महीनों में कर सकता है और ऐसी रकम नकद में दी गई समझी जायेगी:

परंतु ऐसी स्थिति में जब विनिर्माता द्वारा निर्मित कुछ माल इस अधिसूचना के अंतर्गत छूट में नहीं आता है तो ऐसा प्रतिदाय इस अधिसूचना के अधीन निकासी किए गए माल के विनिर्माण में या उसके संबंध में प्रयुक्त अंतः निवेशों पर संदत्त शुल्क की बाबत उपभोग किए गए केन्द्रीय मूल्य वर्धित कर प्रत्यय की रकम घटाकर संदत्त शुल्क की रकम से अधिक नहीं होगा।;

- (ख) प्रतिफलित महीने में जमा किए गए शुल्क का प्रत्यय विनिर्माता, केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से, अपने चालू खाता में प्रतिफलित महीने से अगले महीने के सातवें दिन तक ले सकता है;
- (ग) जो विनिर्माता पद (क) में दिए गए विकल्प का लाम उठाने का इच्छुक है तो किसी भी वित्त वर्ष की पहली निकासी से पहले वो अपने विकल्प को लिखित में देगा और ऐसा विकल्प उस दिन से लागू होगा जिस दिन उसने विकल्प का लाभ उठाने की इच्छा दी थी और वित्त वर्ष के बाकी के हिस्से में वापस नहीं की जा सकेगी;

परंतु वित्तीय वर्ष 2003-2004 के विनिर्माता अपना विकल्प 30 सितम्बर 2003 को या उससे पहले देगा; (घ) विनिर्माता ऐसी प्रत्यर्पण रकम जिसका उसने प्रत्यय लिया है और उस प्रत्यय के गणना के दस्तावेज के साथ

- ्य) विजनाती एसी प्रत्यपण रकम जिसकी उसने प्रत्यय लिया है और उस प्रत्यय के गणना के दस्तावेज के साथ उस जमा शुल्क का लेखा जोखा, जो उसने केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से किया है, यथास्थिति सहायक उत्पाद शुल्क आयुक्त या उत्पाद शुल्क उपायुक्त को प्रतिफलित महीने से अगले महीने के सातवें दिन तक देगा;
- (ड.) यथास्थिति सहायक उत्पाद शुल्क आयुक्त या उत्पाद शुल्क उपायुक्त, ऐसी जांच पड़ताल के बाद जो जरूरी हो विनिर्माता को प्रत्यर्पण की जाने वाली रकम को निर्धारित करेगा और विनिर्माता को प्रतिफलित महीने से अगले महीने के पन्द्रवें दिन तक उसे सूचित करेगा ऐसी स्थिति में जब विनिर्माता द्वारा लिया गया प्रत्यय निर्धारित की गई रकम से ज्यादा है तो विनिर्माता उस सूचना की प्राप्ति के पांच दिन के अंदर उस अधिक प्रत्यय को उसके द्वारा बनाए रखे गए चालू खाता से लोटा देगा । ऐसी स्थिति में जब विनिर्माता द्वारा लिया गया प्रत्यय निर्धारित किए गए प्रत्यय से कम है तो विनिर्माता बाकी के प्रत्यय को लेने का पात्र होगा;
- (च) ऐसी स्थिति में जब विनिर्माता पद (क) से (ड.) तक का पालन करने में असफल होता है तो उसका केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से शुल्क को अपने आप उसके चालू खाते में प्रत्यय लेने का विकल्प जैसा कि पद (क) और (ग) में व्यवस्था है, जब्त हो जायेगा ;
- (छ) असामान्य ढंग से लिया गया प्रत्यय या पद (ड.) में निर्धारित की गई सही प्रत्यर्पण की रकम से लिया गया अधिक प्रत्यय अगर विनिर्माता द्वारा उक्त पद में निर्दिष्ट समय के अंदर वापस नहीं किया जाता है तो उस रकम को असामान्य ढंग से प्रत्यर्पित किए गए उत्पाद शुल्क की तरह वसूल किया जायेगा । ऐसी स्थिति में जब ऐसा असामान्य या ज्यादा लिया गया प्रत्यर्पण, उत्पाद शुल्क योग्य मदों की निकासी पर उत्पाद शुल्क को जमा करवाने के लिए उपयोग कर लिया जाता है तो वो माल उतनी रकम तक बिना उत्पाद शुल्क के निकासित मानी जायेगी जितना कि असामान्य या ज्यादा प्रत्यय को उपयोग किया गया है।

स्पष्टीकरणः इस अधिसूचना के प्रयोजन के लिए उत्पाद शुक्क के लिए उपयोग की गई चालू खाते में जमा की गई रकम को केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग प्रयोग की गई मानी जायेगी। "।

- 5. इस अधिसूचना में अंतर्विष्ट छूट केवल निम्नलिखित प्रकार की ईकाईयों पर लागू होगी, अर्थात:-
- (क) ऐसे नए औद्योगिक ईकाई, जिन्होंने अपना वाणिज्यक उत्पादन 23 दिसम्बर, 2002 को या उसके पश्चात आरंभ किया है।
- (ख) 23 दिसम्बर, 2002 से पहले विद्यमान ऐसी औद्योगिक ईकाईयां किन्तु जिन्होंने 23 दिसम्बर, 2002 को या उसके पश्चात पच्चीस प्रतिशत से अधिक की स्थापित क्षमता में वृद्धि के रूप में सारवान विस्तार किया है।
- 6. इस अधिसूचना में अंतर्विष्ट छूट ऐसी उक्त ईकाईयों को इस अधिसूचना की तारीख से या वाणिज्यिक उत्पाद की तारीख से, इसमें जो भी पश्चातवर्ती हो, दस वर्ष से अनधिक की अवधि के लिए लागू होगी ।

[फा. सं. 356/56/2001-टीआरव्] गंगा सिंह कार्की, अवर सचिव

#### उपा**बंध**—I

- 1. तंबाकू और तंबाकू के उत्पाद जिसमें सिगरेट/सिगार/गुटखा सिम्मिलित हैं;
- 2. ब्रांड वाले सोडा वाटर
- 3. प्रदूषण करने वाले कागज और कागज के उत्पाद

(1) जिला-उत्तरी सिक्किम

ं उपार्वध—11 सिक्किम राज्य

(क), राजस्व ग्राम/ब्लाक- मालबेसी/बदंग

| ( 4.). | राजरप प्रान/ब्लाफ- नालबसा/बुड्ग |  |  |
|--------|---------------------------------|--|--|
| क्रम   | औद्योगिक क्षेत्र                | खसरा नं0   |  |
| सं0    | का नाम                          |  |  |
| (1)    | (2)                             |  |  |
| 1      | मालबेसी                         | 1386, 1236, 1361, 1366, 1368 \(\pi\) 1370, 1000, 1259, 1561 \(\pi\) 1563, 677, 274, 275, 300, 325, 345, 1269 \(\pi\) 1272, 1301, 1303, 1326, 1414 \(\pi\)1416, 1426, 1444, 1716, 423, 640 \(\pi\) 642, 928, 930 \(\pi\) 934, 597, 601, 604 \(\pi\) 606, 650, 656, 559, 560, 1349, 1390, 1391, 1418, 816, 823, 825, 302 \(\pi\) 307, 543, 544, 1304, 313, 1315, 1422, 363, 575, 1025, 1026, 1030, 1031, 1209, 1467, 1468, 1478, 1479, 1511, 964 \(\pi\) 968, 1538, 1600, 1607, 1517, 1520 \(\pi\) 1522, 1524, 1530, 1813 \(\pi\) 1816, 671, 672, 314, 1787, 336, 1788, 1127, 1129, 1130, 1789, 275, 1241, 1801, 1098, 1126, 1337, 1398 \(\pi\) 1401, 1524, 1611, 766 \(\pi\) 768, 1049, 1050, 1058, 1061, 1705, 1706, 1794 \(\pi\) 1799, 661, 663, 685, 503, 505, 1701, 506, 158, 2219, 1010, 2220, 1018, 2229, 679, 700, 703, 2222, 49, 2232, 63, 2234, 69, 1409, 2236, 1057, 904, 2252, 135, 2255, 152, 2262, 1505, 1722 \(\pi\) 1724 |  |
| 2      | बुडंग                           | 616, 649, 1006, 1657, 387, 389, 1497, 1556, 1568, 1571, 419, 445, 1496, 1504, 335, 1080, 1083, 1132, 1170, 1192, 1193, 1195, 1196, 680 前 683, 706, 878, 879, 886, 699 前 701, 703, 881, 875, 882, 884, 888 前 890, 678, 705, 1243, 1246, 1248 前 1250, 711, 960, 208, 1975, 2028, 2030, 1297, 1777, 2049, 2053 前 2055, 1888, 1889, 1891 前 1893, 2060, 1848, 2098, 2083, 2074, 1950, 2099, 2075, 2082, 2088, 1964, 1972 前 1974, 1980, 1981, 2069, 2057, 2068, 2066, 1159, 1238, 1260, 1261, 1326, 1327, 1239, 1240, 1227, 1157, 1158, 1155, 1150, 1154, 1215 前 1217  |  |
| 3.     | सोरंग                           | 1794, 2089 \(\pi\) 2093, 1838, 1839, 1041 \(\pi\) 1043, 616, 682, 695, 1796, 1895, 1794, 1859, 1819, 1822, 675, 685, 686, 1703, 520, 521, 611 \(\pi\) 613, 599, 1083, 1087, 1100, 1101, 515, 518, 531, 555, 558 \(\pi\) 561, 567   |  |

| 4.  | मजुवा        | 1793, 1836, 1853, 1795, 1855, 1856, 1817, 1831, 1701, 1846, 1832, 1841, 1834  |
|-----|--------------|---|
| 5.  | सनतले        | 1037, 925, 1850, 851, 852, 898 से 900, 902  |
| 6.  | सिंगलिंग     | 1857, 103, 155, 170, 177, 182, 192  |
| 7.  | खोपीखरका     | 758, 751 से 753, 770, 768, 771, 774   |
| 8.  | केपलेटी      | 1296  |
| 9.  | आल्प बोटा    | 1774, 1887  |
| 10. | टिम्बरबोंग   | 133   |
| 11. | मंगसरी       | 1646 से 1648, 2006, 2008, 2016, 2097, 1991, 1992, 1556, 1572, 1573, 1584, 1543, 1546 से1548, 1550, 1555, 1561, 1576, 1662, 1668, 1671, 1672, 1674, 1618, 1628, 1625, 1666, 1676, 1687, 1997, 1544                               |
| 12. | चुन्नी बोटे  | 1055,1134   |
| 13. | रानीखोला     | 1388, 1466, 1468, 1406, 1428, 1455, 1458, 1390, 1400, 1401, 1403 \(\frac{1}{1405}\), 1327, 1345, 1355, 1356, 1372, 1281, 1291, 1293, 1294, 1305, 1306, 1309, 1310, 1312, 1321 \(\frac{1}{1323}\), 1325, 1384 \(\frac{1}{1386}\) |
| 14. | मगाजूंग      | 1514, 1516, 1506, 1709  |
| 15. | दुनीबोटे     | 268, 274, 1332 से1334   |
| 16. | फारसिल बाड़ी | 2027, 2031 中 2033   |
| 17. | कटाहा        | 1754  |
| 18. | दिलपाली गैरी | 389, 761 से 764   |
| 19. | आम्ला बोटे   | 276, 291, 292, 1979, 1984   |
| 20. | भुलके पानी   | 458 से 460, 464   |
| 21. | मागा जंग     | 1445, 1510, 1518, 1569  |
| 22. | नेसर गांव    | 368, 370, 1185, 1187  |
| 23. | गैरी गांव    | 802, 803, 811, 812  |
| 24. | लंगडंग       | 280, 285, 286   |
| 25. | बदाहर बोटे   | 1911, 1912, 1914, 1927, 1986  |
| 26. | भीरकुना      | 76, 36, 39 रो 41, 43, 311, 986, 1045, 1046, 1275, 1276, 1314, 1382, 1780  |
| 27. | तिलुंगदरा    | 1410 से 1412, 1414 से 1416  |

## (ख) राजस्व ग्राम/ब्लाक-रोथाक/बरथंग/सिकिप

| क्रम | औद्योगिक क्षेत्र | खसर्म नं0   |
|------|------------------|---|
| सं0  | का नाम           | • •   |
| (1)  | (2)              | (3)   |
| 1.   | रोथाक            | 131, 132, 150, 135, 139   |
| 2.   | धुमनी            | 628, 631, 629, 694, 678, 637 <del>रो</del> 640, 643   |
| 3.   | बीरडंग           | 388 से 406, 408 से 418, 421, 423, 419   |
| 4.   | सिकिप            | 234 से 236, 241 से 246, 248 से 251, 735, 677, 255, 256, 232, 696, 258 से 260, 266, 267, 270, 271, 275 |
| 5.   | <b>बैगु</b> नी   | 438, 446 से 453, 419, 420, 424, 425, 470, 471, 473 से 476   |
| 6.   | सिपसु            | 1366, 1361, 1365, 1371 前 1373   |
| 7.   | राहुत झोरा       | 1352  |

#### (ग) राजस्व ग्राम/ब्लाक-ओमचग

| क्रम | औद्योगिक क्षेत्र           | खसरा नं0  |
|------|----------------------------|---|
| स0   | का नाम                     |   |
| (1)  | (2)                        | '(3)  |
| 1.   | <u>अोमचं</u> ग             | 1, 8 社 22, 26 社 31, 34 社 37, 39 社 45, 47 社 50, 59, 64, 74, 79, 108, 116, 216 社 218, 220, 244, 245, 249, 250, 256, 257, 264, 297 社 301, 332, 336, 358, 362, 363, 368, 379, 380, 396, 398 社 400, 403 社 410, 414 社 416, 425, 431, 437, 439, 453 社 460, 470, 472, 474, 491, 495, 502, 503, 559, 560, 572, 573, 575, 576, 640, 650, 651, 556/868, 557/869, 95/992, 157/993, 149/994, 21/995, 262/997, 387/998, 388/999, 383/1239   |
| 2.   | योकसम                      | 7, 13, 20, 32 \(\pi 35, 42, 50, 52, 60 \) \(\pi 65, 80 \) \(\pi 84, 86, 92, 97, 98, 103, 110, 112, 114, 115, 120, 151, 161, 127, 139, 141, 149, 163, 165, 196, 167 \) \(\pi 171, 185, 187, 190, 192, 193, 201, 200, 203, 204, 211, 212, 219 \) \(\pi 222, 226 \) \(\pi 228, 235, 242, 243, 245 \) \(\pi 256, 288, 260, 263, 265, 268, 272, 278, 282 \) \(\pi 287, 289, 273, 295, 315, 333 \) \(\pi 335, 339, 370, 274, 277, 280, 304 \) \(\pi 307, 309, 318, 320, 323, 332, 349, 338, 347, 354, 356 \) \(\pi 359, 361, 362, 369, 365, 366, 380, 397 \) \(\pi 400, 402, 404, 405, 429, 432 \) \(\pi 437, 457 \) \(\pi 469, 471 \) \(\pi 475, 491, 499 \) \(\pi 501, 447, 485, 503, 506, 515, 518, 517, 526, 529, 532, 531, 534 \) \(\pi 537, 561, 568, 570, 575, 594, 539, 540, 542, 546 \) \(\pi 548, 550, 552, 553, 556, 562, 564, 567, 585 \) \(\pi 588, 590, \) \(\pi 593, 596, 600, 601, 604 \) \(\pi 608, 610, 612 \) \(\pi 616, 619, 642 \) \(\pi 644, 624 \) \(\pi 627, 632, 637, 638, 647, 653 \) \(\pi 655, 659, 663, 673 \) \(\pi 676, 685, 649, 657, 664, 669, 682, 686, 693, 696, 702 \) \(\pi 704, 712, 715, 726, 729, 736, 741, 751, 746, 763, 823, 735, 812 \) \(\pi 815, 817, 819, 821, 827, 847, 848, 859, 897, 913, 916, 920, 961, 966, 922, 924, 926, 1082, 1096, 1105, 1115, 1110, 1130, 1117, 296/1442, 309/1446, 310/1445, 141/1451, 491/1437, 280/1469, 1088/1471, 563/1521, 910/1438, 550/1475, 630/1489, 445/1543, 28/1544, 6208   |
| 3.   | गयालसिंह .                 | 628, 632, 382, 383, 388, 387, 389, 390, 480, 145, 222, 288, 370, 371, 409, '78, 183, 347, 357, 359, 496, 497, 499, 360, 673, 634, 534, 525, 647, 648, 520, 521, 522, 490, 664, 665, 666, 261, 627, 353, 354, 402, 553/1040, 556, 614/1046, 190 \pi 194, 251, 261 \pi 263, 450, 451, 487, 494 \pi 505, 489, 494, 510 \pi 514, 479/1089, 517, 507/1088, 519 508/1087, 692, 406, 693, 707, 708, 715, 708/944, 693/945, 571 \pi 573, 577, 578, 813, 814, 922/1236, 527, 528, 835, 837 \pi 840, 266 \pi 268, 270, 757, 250, 274, 275, 284, 349 \pi 356, 530 \pi 533, 536, 537, 539, 541 \pi 545, 717, 721, 726, 588, 581, 482, 538, 716, 688, 689, 829, 830, 593, 916, 661, 651, 932/1122, 670, 933, 674, 614, 915, 590, 615, 617 \pi 619, 633/955, 786, 787, 789 \pi 794, 630, 635 \pi 639, 641, 642, 646, 633/950, 342, 343, 345, 587, 394 \pi 398, 491, 558, 559, 834, 285, 513/1084, 507 \pi 509, 253, 302, 303, 358, 364 \pi 368, 649, 653, 914, 917, 919, 921, 932, 933, 653/949, 184, 185, 374, 375, 411, 412, 412/949, 424, 429, 433 \pi 438, 447, 448, 458 \pi 461, 433/952, 28, 35, 454, 224/961, 150/962, 236/956, 114/963, 115/964, 149/966, 117/967, 150/968 218, 120/965, 121/1015, 400 \pi 402, 472, 473, 488, 117/969, 117/970 827, 832, 194/971, 149/990, 117/973, 145/974, 218/ 975 288, 149/976, 145/977, 120/979, 117/970, 150/978, 218/980, 149/981, 145/982, 117/982, 117/986, 11/984, 117/985, 149/987, 117/988, 95/989, 149/990, 149/991, 136, 395, 430, 496, 431, 584/1491, 584/1498, 675/1502, 241 |
| 4.   | लेमथन                      | 52, 669, 674, 842, 843  |
| 5.   | थेंगसिंह                   | 469 से 471, 474   |
| 6.   | नाको ब्लाक<br>(टॉप पैलिंग) | 2, 4 से 7, 10, 12, 14 से 18, 9, 20 से 22, 24 से 28, 30 से 46, 48 से 55, 57 से 64, 67 से 78, 80 से 87, 95 से 99, 101 से 105, 93, 108 से 124, 126 से 128, 133 से 144, 154 से 158, 146 से 152, 160 से 182, 186, 1227, 189 से 200, 244, 245, 203 से 215, 217, 221 से 225, 228 से 235, 237 से 242, 256 से 259, 276, 284 से 288, 267, 247, 249 से 254, 261 से 265, 269 से 274, 278, 279, 281, 282, 292 से 294, 297 से 306, 314 से 321, 323, 290, 308 से 310, 325 से 332, 334 से 339, 347, 364, 341, 343, 350, 353 से 359, 363, 365, 367, 368, 380, 370, 374, 376, 386, 387, 389, 344, 371, 373, 383, 384, 391, 393, 395 से 397, 401 से 403, 405 से 413, 421 से 423, 415 से 419, 425 से 427, 432, 434 से 438, 440, 442 से 448, 450, 451, 454   |

से 457, 462 से 465, 467 से 471, 489, 475, 473, 476, 478, 479, 481 से 483, 486, 488, 491 से 498, 500, 194/854, 502, 504, 508 से 511, 515, 517 से 522, 527, 524, 525, 528, 530, 532, 534, 536, 542, 537, 539, 540, 544, 546 \(\frac{1}{3}\) 549, 551, 553, 555, 556, 558 \(\frac{1}{3}\) 561, 563, 572, 565, 566, 569, 571, 574, 579 से 609, 570, 615, 611 से 614, 635, 626 से 628. 489/862, 639, 642, 645, 665, 681 \(\pi\) 683, 699, 693, 694, 618, 620, 622, 632 \(\pi\) 634, 659 ₹ 664, 623, 625, 637, 638, 674, 738, 658, 729, 630, 831/874, 653, 670 ₹ 672, 646, 666, 644, 469/861, 756/935, 805/904, 643, 684, 695, 696, 698, 641, 649, 650, 654 ₹ 656, 668, 669, 676, 2/865, 829, 728/13, 729, 733 \(\frac{1}{3}\), 737, 758, 772, 809, 751, 753, 757, 763, 774, 765 \times 767, 769, 770, 779 \times 783, 790, 821, 831, 216/877, 218/878, 219/879, 741, 730, 718, 720, 722 \tau 725, 739, 727, 728, 827, 749, 796, 798, 778, 740, 745 ₹ 748, 750, 731, 732, 736, 752, 754 ₹ 756, 760, 762, 793, 759, 785 ₹ 788, 798, 799, 791, 805, 807, 810 से 813, 818 से 825, 828, 841, 848, 832 से 833, 843 से 845, 849, 861, 785/871, 801, 820/895, 894, 820/870, 800, 820/869, 518/708, 218/880, 217/881. 216/882, 217/883, 753/925, 510/999, 570/951, 580/953, 344/961, 344/959, 344/960, 383/957, 373/958, 583/954, 584/955, 12/956, 219/884, 217/885, 209/889, 888/933, 904/934, 755/889, 810/874, 811/875, 738/860, 464/865, 465/892, 245/893, 800/895, 786/896, 728/898, 731/899, 838/900, 745/894, 755/932, 820/900, 639/902, 365/864, 812/903, 758/905, 872/906, 787/907, 794/867, 824/868, 80/852, 52/853, 627/866, 874/975, 729/907, 755/908, 874/909, 844/910, 845/911, 849/912, 758/913, 728/914, 731/915, 874/916, 639/917, 800/918, 875/918, 824/907, 832/920, 824/921, 738/922, 871/92, 728/725, 825/930, 661/726, 688/911, \$6/912, 665/727, 738/925, 799/924, 728/928, 752/890, 734/929, 738/931, 753/935, 824/936, 787/937, 810/938, 810/939, 810/940, 730/941, 871/942, 731/945, 734/940, 763/947, 945/948, 745/949, 825/949, 824/944, 666/962, 666/963, 536/970, 666/964, 666/967, 536/971, 666/965, 666/968, 536/972, 66/969, 636/973, 666/966, 536/974, 763/674, 782/988, 570/976, 253/973, 738/677, 732/678, 828,725, 895/980, 209/886, 763/987, 758/985, 800/986, 843/987, 910/988, 252/989, 284/990, 388/859, 252/991, 730/992, 730/993, 630/994, 730/995, 739/996, 910/997, 780/1002, 739/1003, 826/926, 824/1004, 868/1005, 787/1006, 731/1007, 4536

#### (2) जिला- पूर्वी सिक्किम

| क्रम | औद्योगिक   | खसरा नं0   | उप-मंडल      |
|------|------------|--|--------------|
| सं0  | क्षेत्र का |  | राजस्व ग्राम |
|      | नाम        |  | का           |
|      |            |  | नाम/ब्लाक    |
| (1)  | (2)        | ((3))  | 4            |
| 1.   | नामचे बोंग | 1644, 1571, 1542, 1554, 2807, 2774, 2845, 2834, 1836, 1814, 1780, 1722, 1750, 1813, 1799, 1490, 1494, 1495, 1430, 1163, 1372, 1433 | नामचे बोंग   |
| 2.   | पैकेयांग   | 33, 38, 152, 160, 286, 321, 323, <b>281, 2</b> 65, <b>2</b> 66, 2 <b>56</b>  | पैकेयांग     |
|      | बाजार      |  | बाजार        |
| 3.   |            | 380, 381, 384, 540, 386, 387, 390 <b>₹</b> 392, 393, 394, 414 <b>₹</b> 418, 420, 545, 452,   | डिकलिंग      |
|      | डिकलिंग    | 450, 505, 446 से 449, 464, 460, 465, 514, 459, 458, 456, 356, 320, 312, 314,   | पैचे खानी    |
| ١.   | पैचे खानी  | 308  |              |
| 4.   | चालाम      | 352, 357, 365 ₹ 367, 383, 382, 507, 387, 386, 391, 346, 345, 341 ₹ 343, 338,   | चालाम थांग   |
|      | थांग       | 333, 331, 309 से 314, 329, 307, 303, 304, 301, 298 से 300, 324, 323, 322, 321,   |              |
|      |            | 319, 229 से 231, 240, 244, 247 से 249, 293, 306, 223, 220, 215, 56, 51, 227,   |              |
|      |            | 11, 12, 6, 5, 4 से 8, 303  |              |
| 5.   | तादोंग     | 284, 573, 8, 22/964, 22/265, 187, 183, 172, 197, 484, 199/701, 471, 472,   | तादोंग       |
|      |            | 473/935, 475/936, 475/712, 477/713, 388/710, 476, 478, 473, 474, 475, 408,   |              |
|      |            | 407, 187/920, 477/711, 176, 169, 164, 240, 243, 2728, 227, 350, 61, 49, 27   |              |

| 6.  | डिकलिंग   | 683, 684, 697, 698, 702 \(\pi\) 704, 1226, 721, 757, 758, 763, 1270, 127, 802,        | डिकलिंग     |
|-----|-----------|---|-------------|
|     |           | 804, 815 से 817, 820, 822 से 824, 826, 827, 831, 844, 838, 421, 423, 424, 652,        | 1           |
|     |           | 650, 649, 646, 530, 533, 537 <del>1</del> 339, 544/1142, 545 627, 625, 612, 613, 608, |             |
|     | -         | 780, 784, 772, 740, 738, 736, 632, 639, 644, 643, 646, 649, 650, 652, 521,            |             |
|     |           | 544, 402, 536, 537, 905, 914, 917, 918, 937, 893 से 897, 888, 882, 884, 506,          |             |
| ]   |           | 828, 680, 838   |             |
| 7.  | अहो       | 382, 379, 380, 387, 425 ₹ 427, 375 ₹ 378, 371, 428, 444, 445, 447, 370, 369,          | अहो         |
|     | _         | 366, 506, 516, 517, 522, 451, 452, 465, 467, 473 ₹ 475, 527 ₹ 529, 663, 665,          | ·           |
|     |           | 667 ₹ 671, 673, 750, 475, 968, 477, 476, 813, 814, 811, 816 ₹ 818, 821, 839           |             |
|     |           | से 841, 835 से 837, 478, 969, 486 से 489, 491, 495, 494, 427, 425, 432                |             |
| 8.  | पाचे      | 508, 526, 574, 572, 566, 537, 539, 511 ₹ 514, 534, 538, 589, 475, 477, 479,           | पाचे खानी   |
|     | खानी      | 625, 282, 215, 217, 207, 218, 242, 240, 238, 231, 281, 299, 315, 310 <b>₹</b> 312,    |             |
|     | Gitii     | 268, 349, 134, 137, 138, 141, 144, 80, 83, 127, 299, 407, 19, 41, 88, 89, 67,         |             |
|     |           | 322   |             |
| 9.  | करथोक     | 329, 331, 338, 342, 343, 347 \(\pi\) 349, 320, 324, 326, 345, 299, 305, 303, 315,     | करथोक       |
|     | ब्लाक     | 371, 370, 365, 324, 338, 342  | ब्लाक       |
| 10. | रांगपो से | 2486/2505, 2486/2502, 2486/2499, 2486/2503, 2486/2501, 2486/2500,                     | रांगपो से   |
|     | साने      | 2486/2504, 2486/2520, 2486/2770, 2486/2771, 2815, 2657/2823, 2024/2350,               | साने गोलीटर |
|     |           | 2486/2797, 2770/2933, 2770/3029, 2563/2571, 2280, 2228, 2291, 2229,                   | ,           |
|     | गोलीटर    | 2254, 2304, 2306, 2292/4331, 4333, 2293/4332, 2294, 2295/4334, 2298,                  | ,           |
|     |           | 2202 🕏 2207, 2212, 2213, 2290, 2291/4434, 2234, 2276, 2241, 2244, 2255,               |             |
|     | .<br> -   | 2146, 2147, 2146/2899, 2146/2900, 2078, 2077/4311, 2077, 2073, 2074,                  |             |
|     | :         | 2040, 2046, 2042, 2044, 2080, 2081, 2094 से 1097, 2118 से 2121, 2127, 2129            |             |
|     |           | <b>₹</b> 2132, 2118/4127, 2120/4128, 2120/4129, 2121/4130, 2059/2917, 2059,           |             |
|     |           | 2012/4523, 2015 🕈 2019, 2048, 1925/4663, 1925, 1913, 1895, 1877, 1889,                | •           |
|     |           | 1906, 258, 259, 2987/4309, 1/2986, 1/2985, 1/2984, 1/2983, 1/2982, 1/2970             |             |

# (3) जिला-दक्षिण सिक्किम

### (क) राजस्व ग्राम/ब्लाक-नामची

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
| सं0  | का नाम           |   |
| (1)  | (2)              | ((3))   |
| 1.   | नामची            | 35, 240, 363, 217, 28/501, 28/502, 23/626, 24/599, 25, 255, 12, 18, 42, 43, 44, 45, 46, 15,                                   |
|      |                  | 272, 314, 315, 316, 184, 34, 37, 38, 36, 230, 232, 2, 4, 5, 6, 7, 10, 39, 40, 50, 51, 52, 53,                                 |
|      |                  | 259, 261, 262, 264, 266, 267, 300, 303, 233, 235, 293, 355, 424, 425, 205, 275, 139, 236,                                     |
|      |                  | 141, 237, 357, 358, 416, 330, 399, 201, 202, 208, 290, 229, 409, 411, 435, 436, 204, 214,                                     |
|      |                  | 215, 415, 308, 391, 192, 365, 224/471, 225, 281, 366, 367, 394, 373, 370, 379, 320, 396,                                      |
|      |                  | 382, 383, 386, 431, 372, 377, 340, 301, 306, 324, 395, 341, 342, 421, 422, 434, 343/437,                                      |
|      |                  | 344/438, 364, 384, 385, 390/440, 342/441, 369, 401, 407, 428, 429, 430, 343, 344, 345,  |
|      |                  | 346, 347, 348, 349, 350, 374, 376, 188, 318, 393, 402, 406, 435, 321, 187, 189, 226, 179,                                     |
|      |                  | 180, 427, 57 \(\daggerapsis 61\), 64 \(\daggerapsis 67\), 70, 72, 76, 78, 79, 80, 81, 86, 87, 88, 90, 94, 95, 96, 97, 98, 99, |
|      |                  | 102, 103, 104, 106, 107, 108., 109, 110, 111, 118, 120, 123, 126, 127, 128, 130, 131, 132,                                    |
|      |                  | 133, 136, 142, 144, 145, 146, 153, 154, 155, 157, 159, 162, 163, 164, 165, 167, 168, 169,                                     |
|      |                  | 170, 171, 172, 174, 176, 135/447, 105, 121, 20/643, 324/446, 325/447, 388/460, 20/463,  |
|      |                  | 307, 368/444, 305, 323/445, 319/448, 356, 342/449, 323/451, 360/349, 367/453, 367/454,  |
|      |                  | 195, 198, 196, 324/455, 435, 79, 341/459, 20/442, 432, 435, 433, 443/470, 204/480, 960,                                       |
| 1 1  |                  | 31/482, 31/483, 224, 225, 224/469, 225/470, 205/468, 259/458, 323/484, 324/485,   |
|      |                  | 325/485, 368/491, 228/478, 306/492, 323/493, 24/494, 23, 23/495, 364/467, 247/496,  |
|      |                  | 442/497, 377/499, 376/600, 435/500, 435/501, 264/506, 225/507, 205/508, 506/509,  |
|      | !                | 224/510, 255/511, 255/512, 255/646, 255/513, 20/514, 524/516, 525/517, 124/518,   |
|      |                  | 306/519, 10/521, 205/468, 225/522, 224/523, 345/524, 20/525, 255/526, 309/533, 7/527,   |

8/528, 39/529, 40/530, 261/531, 266/532, 358/534, 28/536, 28/774, 28/537, 28/538, 28/540, 478/542, 187/543, 187/544, 189/545, 231, 408, 230/546, 232/547, 224/548, 13, 187/549, 187/630, 255/550, 187/557, 189/552, 271, 272/553, 249/554, 31/556, 267/555, 412, 20/558, 443/560, 224/561, 249/557, 252/645, 251/562, 435/740, 319/563, 318/564, 471/565, 269, 899, 187/566, 189/567, 187/568, 189/569, 224/570, 435/571, 435/572, 435/504, 435/573, 435/574, 435/575, 35/574, 415/578, 187/579, 187/580, 187/581, 81/582, 75/603, 3, 4/585, 364/586, 203/588, 255/589, 415/590, 187/591, 187/593, 189/593, 226/954, 189/595, 25/596, 412/598, 187/597, 187/619, 24, 387, 389/711, 388, 895, 896, 343/601, 346/602, 239/602, 187/604, 189/605, 185, 348/607, 347/608, 345/609, 348/610, 347/611, 325/612, 187/613, 323/617, 187/618, 28/620, 187/621, 513, 255/622, 302/764, 324/765, 325/766, 252/622, 251/623, 412/624, 422/625, 927, 938, 228/628, 187/630, 195/631, 432/632, 433/633, 415/634, 415/680, 213/635, 224/636, 956, 195/488, 195/636, 204/639, 204/640, 202, 204/641, 415/642, 252/644, 204, 272/647, 24/649, 323/45, 204/652, 216/653, 218/654, 575/655, 576/656, 575/657, 576/658, 204/659, 442/660, 443/661, 308/662, 239/663, 249/664, 251/665, 343/666, 347/670, 347/671, 224/274, 255/675, 259/677, 20/442, 21/443, 239/679, 344/676, 115, 247, 249, 251, 27/681, 261/682, 28/535, 252/683, 252, 28/785, 28/684, 318/685, 307/505, 304, 324/539, 187/686, 343/687, 344/667, 345/668, 666, 346/669, 667/689, 395/690, 348/481, 6/692, 344/693, 915, 916, 917, 318/694, 27/695, 318/696, 354/697, 354/698, 354/691, 355/699, 355/700, 355/701, 187/702, 189/903, 203/704, 208/705, 412/707, 224/708, 348/709, 349/710, 265/714, 305/715, 366/716, 187/717, 189/718, 187/757, 187/498, 224/478, 248/672, 349/673, 389, 391, 28/541, 224/721, 272/722, 187/723, 395/724, 269/725, 219, 220, 222/726, 218/727, 192/728, 255/728, 24/729, 24/730, 204/731, 187/732, 187/733, 422/734, 421/735, 421/736, 422/737, 421/738, 322, 396/739, 187/741, 192/742, 543/678, 204/743, 368/644, 228/745, 14/746, 14/747, 14/748, 224/749, 224/750, 219/751, 220/752, 393/753, 219/754, 366/755; 187/756, 323, 306/758, 323/760, 323/761, 323/762, 323/763, 229/767, 207, 206/769, 28/770, 302/473, 301/477, 324/475, 325/475, 424, 307/771, 35/772, 38/515, 35/773, 302, 368/775, 395/776, 395/777, 395/778, 318/782, 224/783, 413, 414, 415/748, 394/786, 14, 14/787, 396/788, 322/790, 322/791, 325, 301/792, 368/793, 368/794, 378/795, 506/796, 29, 29/797, 29/798, 322/799, 24/800, 24/801, 27/802, 27/803, 24/804, 27, 326, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 423, 423/757, 865, 820, 821, 822, 823, 824, 825, 826, 368/648, 827, 828, 368, 829, 830, 831, 832, 833, 834, 835, 836, 204/651, 856, 206, 858, 859, 860, 861, 862, 863, 864, 866, 882, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 897, 898, 900, 238, 234, 901, 901(雨), 902, 265, 903, 904, 905, 906, 907, 911, 912, 913, 914, 908, 909, 910, 20/459, 922, 924, 925, 323/759, 921, 187/544, 189/545, 921, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 939, 940, 941, 942, 943, 398, 399, 944, 332/789, 273, 274, 276, 945, 946, 947, 948, 442/559, 949, 950, 951, 952, 953, 954, 594(क), 309, 310, 311, 312, 313, 955, 341/577, 206/768, 956, 958, 959, 961, 962, 210, 963, 183, 965, 967, 968

#### (ख) राजस्व ग्राम/ब्लाक-नंदु गांव

| द्रञम<br>सं0 | औद्योगिक क्षेत्र | खसरा नं0  |
|--------------|------------------|---|
| ¥10          | का नाम           |   |
| (1)          | (2)              | (3)   |
|              | नंदू गांव        | 596, 597, 598, 599, 308, 309, 356, 353, 318, 319, 502, 515, 558, 581, 582, 601, 547, 322, 323, 314, 527, 478, 489, 562, 575, 487, 488, 489, 524, 525, 564, 482, 327, 563, 941, 341, 566, 569, 574, 324, 326, 526, 602, 603, 492, 549, 550, 551, 552, 553, 554, 556, 590, 591, 592, 567, 570, 342, 483, 484, 486, 561, 565, 469, 472, 473, 320, 321, 325, 506, 507, 467, 474, 348, 312, 316, 346, 579, 560, 573, 577, 315, 557, 475, 476, 338, 339, 499, 516, 490, 491, 559, 593, 336, 337, 509, 510, 512, 513, 465, 466, 533, 534, 535, 536, 537, 477, 520, 571, 572, 578, 343, 344, 480, 478/770, 536/774, 340, 943, 478, 477/775, 547/783, 536/791, 537/792, 347/798, 350/799, 537/796, 536/800, 537/795, 537/793, 468/801, 340/802, 485, |

311, 537/794, 327/829, 560/835, 310, 848, 851, 518, 874, 875, 876, 877, 878, 879, 503, 504, 880, 521, 882, 516, 883, 944, 889, 893, 894, 957, 523, 895, 501, 897, 898, 511, 517, 542, 947, 948, 949, 950, 952, 955, 960, 961

#### (ग) राजस्व ग्राम/ब्लाक-बुमतर

| ſ | क्रम | औद्योगिक क्षेत्र | खसरा नं0   |
|---|------|------------------|--|
|   | सं0  | का नाम           |  |
| ┪ | (1)  | (2)              | (3)  |
|   | (1)  | (2)              | 13, 23, 24, 15, 16, 25, 79, 80, 410, 413, 414, 415, 439, 458, 459, 476, 472, 41, 395, 396, 397, 398, 14, 17, 22, 9, 21, 238, 239, 10, 11, 12, 298, 300, 301, 363, 296, 302, 303, 287, 288, 289, 332, 406/796, 39, 433, 443, 444, 445, 387, 431, 432, 299, 341, 343, 358, 359, 342, 423, 172, 176, 177, 180, 181, 186, 228, 230, 240, 322, 78, 125, 198, 126, 200, 127, 96/790, 183, 331, 152, 156, 157, 170, 184, 185, 245, 246, 247, 325, 327, 393, 399 à 401, 429, 364, 66, 81, 82, 83, 84, 85, 265, 166, 102, 110, 365, 366, 162, 165, 447, 391, 104, 57, 58, 60, 61, 62, 69, 223, 224, 233, 317, 319, 323, 282, 286, 304, 305, 470, 471, 482, 39/552, 912, 309, 159/504, 101/508, 406, 417, 276, 277, 278, 310, 311, 312, 313, 153, 171, 178, 244, 248, 409, 290, 292, 117, 453, 454, 455, 456, 483, 159/505, 161/506, 164/507, 368, 730, 373, 384, 441, 424, 68, 469, 488, 489, 96, 202, 197, 106, 112, 114, 115, 116, 318, 422, 424, 381, 436, 462, 464, 465, 490, 491, 250, 253, 254, 262, 264, 266, 268, 269, 111, 199, 128, 129, 126/503, 297, 339, 350, 353, 371, 360, 324, 329, 402, 446, 451, 440, 386, 434, 383, 385, 437, 438, 493, 495, 496, 499, 335, 336, 337, 338, 159, 161, 164, 154, 155, 167, 168, 169, 174, 175, 242, 466, 351, 352, 355, 356, 429, 448, 449, 450, 144, 148, 182, 241, 388, 270, 378, 379, 380, 492, 48, 49/520, 47, 55, 425, 426, 98, 100, 828, 452, 330, 362, 407, 408, 333, 361, 423, 307, 308, 430, 118, 119, 120, 122, 236, 237, 316, 320, 321, 77, 89, 258, 273, 275, 39/511, 39/530, 55/512, 42, 43, 94/513, 47/514, 47/515, 47/517, 40/518, 49, 103/538, 419, 48/522, 48/524, 103/526, 39/527, 15/531, 16/523, 47/533, 45, 46, 51, 47/534, 47/435, 14/536, 22/537, 17/538, 17/539, 47/540, 47/542, 49/577, 49/577, 49/577, 49/577, 49/577, 49/577, 49/579, 49/577, 49/579, 48/579, 39/558, 47/556, 103/607, 523/597, 523/597, 510/550, 512/566, 148/564, 47/552, 25/568, 232, 231, 232/569, 232/570, 235/571, 468/572, 146/561, 148/601, 14/602, 235, 53/604, 103/605, 103/607, 523/597, 523/597, 503/598, 103/599, 148/600, 148/601, 14/602, 235, 53/604, 103/605, 103/607, 523 |
| 1 |      |                  | 258/758, 91, 77/759, 257/760, 258/761, 258/762, 89/763, 90, 77/764, 91/765, 257/766, 258/767, 258/768, 87, 88, 89/769, 77/770, 258/771, 260, 261, 332/772, 332/773, 406/774, 258/767, 258/767, 258/768, 87, 88, 89/769, 77/770, 258/771, 260, 261, 332/772, 332/773, 406/774, 258/767, 258/768, 261, 332/772, 332/773, 406/774, 258/768, 261, 261, 261, 261, 261, 261, 261, 261  |
| Į |      |                  | 258/767, 258/768, 87, 88, 89/769, 77/770, 258/771, 260, 261, 332/772, 332/773, 406/774,  |

| C .      | -  |
|----------|--|
|          | 324/775, 329/776, 47/778, 478, 479, 482/857, 71/779, 66/780, 47/781, 49/521, 48/525,                     |
| ļ        | 477, 478/782, 479/783, 481/784, 482/785, 476, 832, 833, 834, 835, 274, 123, 124/786, 252,                |
|          | 198/787, 200/788, 85/792, 47/793, 47/794, 103/797, 197/798, 124/799, 78/800, 78/801,                     |
|          | 72/802, 72/803, 71, 72, 71/676, 75, 913, 103/804, 103/805, 403/806, 11/807, 7, 93,                       |
|          | 123/809, 850, 851, 78/810, 75/811, 71/812, 278/813, 815 \(\daggerapsilon\) 821, 390, 822, 823, 306, 824, |
|          | 825, 826, 827, 151, 75/673, 71/808, 828, 829, 830, 103/660, 837, 873, 838, 191, 193, 194,                |
| 1        | 196, 119/623, 639, 840, 844, 845, 847, 848, 849, 427, 854, 855, 856, 858, 860, 861, 862,                 |
| <u> </u> | 863, 71/672, 68, 864, 865, 866, 867, 868, 869, 870, 871, 872, 47/544, 847, 875, 876, 877,                |
| 1        | 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 894, 895, 890, 891, 892, 893,                |
|          | 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 19, 20, 40, 392, 394, 906, 908, 909, 910,              |
|          | 911, 912, 852, 853, 914, 915, 78/791, 917, 918, 921, 931, 919, 920, 922, 924, 925, 926,                  |
|          | 927, 928, 929, 930, 932, 933   |

#### (घ) जिला ग्राम/ब्लाक-मेल्ली

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
| ₹10  | का नाम           |   |
| (1)  | (2)              | ((3)  |
| 1.   | खानीखोला         | 1 से 20, 22, 23, 25 से 42, 44 से 58, 60, 63 से 72, 0/124, 125, 40/126         |
| 2.   | पाजीगांव         | 122 -   |
| 3.   | मल्ली बाजार      | 81, 69, 85, 90, 92, 97, 78/127, 79/128, 59, 61, 129 \(\frac{1}{3}\) 134, 6289 |
| 4.   | माजीगांव         | 100 से 119,` 123  |
| 5.   | मेल्ली बाजार     | 73 <b> </b>   |
| 6.   | रोलू             | 500, 501, 513, 509  |

# (ड.) राजस्व विभाग/ब्लाक-मामरिंग

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
| सं0  | का नाम           |   |
| (1)  | (2)              | 1(3)  |
| 1.   | मामरिंग          | 68, 69, 72, 73, 104, 125 \(\frac{1}{3}\) 127, 158, 159, 41, 41/164, 46, 79, 80, 74/219, 89, 74/220, 160, 118, 119, 121, 63, 64, 36, 136, 140 \(\frac{1}{3}\) 142, 74, 74/221, 145, 80/222, 148, 149, 1\(\frac{1}{3}\) 4, 130/214, 42, 51, 52, 13 \(\frac{1}{3}\) 16, 82, 108, 111, 117, 120, 123, 129 \(\frac{1}{3}\) 131, 23, 24, 26 \(\frac{1}{3}\) 28, 30, 37, 44, 44, 56, 6 \(\frac{1}{3}\) 8, 10, 103/180, 138, 139, 57, 66, 31, 32, 143, 144, 155, 156, 65, 67, 38, 110, 133, 135, 122, 123, 62, 70, 71, 147, 70/190, 161, 34, 39, 54, 78, 103, 105, 130/166, 131/165, 150, 132/167, 131/165, 150, 132/167, 103/168, 120/169, 33, 83 \(\frac{1}{3}\) 102, 120/170, 103/171, 103/172, 103/173, 105/174, 103/175, 136/179, 103/177, 38/178, 136/189, 136/181, 137/182, 136/183, 136/184, 137, 105/186, 105/187, 131/188, 136/180, 136/185, 137/235, 112, 62/191, 70/192, 71/193, 120/194, 103/195, 132, 130/208, 242, 105/196, 136/197, 120/198, 120/199, 120/200, 132/201, 132/202, 97/204, 122/205, 130/106, 131/207, 117, 246, 97/210, 111/218, 132/203, 130/211, 136/212, 105/213, 130/215, 130/216, 130/217, 74/223, 145/224, 80/225, 74/226, 74/227, 80/228, 80/229, 122/132, |
|      |                  | 122/131, 35, 59, 108/232, 108/233, 111/234, 236 单 241, 17, 21, 243 单 145, 247 单 276, 19, 82/209,  |

# (च) राजस्व ग्राम/ब्लाक-चिसोपानी

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
|      |                  | GATA  |
| सं0  | का नाम           |   |
| (1)  | (2)              | (i)   |
| 1.   | चिसोपानी         | 3 से 9, 45 से 47, 49 से 57, 36, 37, 59 से 62, 66, 67, 73, 75, 76, 78, 80 से 84, 86, 87, 88, 90, 92, 95, 101 से 105, 107 से 111, 113 से 118, 121 से 127, 129 से 144, 146 से 148, 174 से 181, 184 से 189, 150 से 156, 158 से 161, 163 से 172, 191 से 194, 196, 197, 199 से 209, 211 से 216, 218 से 222, 225 से 227, 231, 235 से 241, 249, 250, 252 से 259, 266, 268, 276, 278 से 282, 284 से 289, 291 से 294, 296 से 299, 242, 262 से 265, 270, 308 से 310, 313, 315, 312, 317 से 321, 343, 344, 352 से 354, 357 से 360, 365, 432, 477 से 482, 516, 264, 368, 372, 374, 530, 504, 516 से 523, 501, 497, 448 से 451, 424, 458 से 460, 462, 463, 510, 486, 281/541, 398 से 401, 437 से 439, 415 से 417, 386, 389 से 391, 395, 412, 420, 422, 423, 425 से 429, 424/573, 428/539, 472/544, 544/545, 435, 444 से 447, 472, 481, 482, 473, 510 से 515, 263/557, 472 से 476, 537, 457, 461, 464, 465, 531 से 536, 349, 321/553, 263/558, 326, 330 से 336, 523, 524, 350, 293/570, 474, 313/548, 318/549, 322 से 324, 377 से 387, 443 से 447, 452, 461, 467, 468, 470, 487, 537/543, 537/551, 636 से 645, 277/583, 647 से 655, 660 से 665, 668, 670 से 685, 687 से 690, 692, 693, 634, 95/581, 263/582, 263/584, 266/585, 59/587, 60/588, 498/589, 102/615, 100/616, 415/617, 416/618, 107/619, 107/620, 163/621, 79/622, 105/627, 105/628, 95/629, 107/630, 335/633, 107/634, 263/623, 55/547, 221/565, 222/566, 78/546, 90/550, 281/554, 281/555, 282/556, 475/573, 472/542, 517/574, 518/575, 105/576, 105/577, 105/578, 424/579, 424/568, 424/569, 424/586, 116/616 |

#### (छ) राजस्व ग्राम/ब्लाक-किटम

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
| सं0  | का नाम           | ti kan jaja <del>ja kilo</del> n kan akai ta da kan ang maja   |
| (1)  | (2)              |   |
| 1.   |                  | 2 से 5, 9, 11, 13, 15, 16, 17, 23, 24, 26 से 30, 32, 37, 39 से 43, 45, 47 से 56, 60 से 70, 74 से 84, 86, 88, 89, 91 से 95, 97 से 104, 106 से 127, 129 से 131, 134, 135, 138 से 152, 154 से156, 163, 164, 166 से 173, 181, 182, 185 से 187, 191, 193 से 195, 199, 200, 211, 212, 215 से 220, 222, 223, 225, 226, 229, 233, 234, 237, 240 से 242, 244 से 251, 256, 258, 259, 262 से 266, 270 से 274, 277 से 281, 284 से 286, 289, 290, 292 से 294, 296 से 300, 303, 305 से 308, 316, 317, 322, 326 से 328, 333, 334, 336, 345, 346, 351 से 353, 357, 358, 362 से 365, 367 से 370, 372, 373, 377, 379 से 384, 386, 388 से 393, 395 से 401, 403 से 405, 408, 412, 414, 416 से 424, 426 से 428, 430, 432 से 436, 441 से 448, 450, 451, 462, 471 से 473, 475, 476, 481, 482, 485, 486, 488, 489, 496 से 499, 501, 503 से 506, 509, 510, 512, 513, 515, 517, 518, 526, 715, 716, 719, 138/586, 496/588, 54/587, 31, 44, 46, 85, 86, 133, 177, 205 से 207, 227, 228, 239, 282, 283, 287, 291, 295, 302, 304, 329, 330, 331, 105, 349, 375, 469, 470, 478, 479, 483, 484, 463, 502, 507, 571, 519, 520, 522, 524, 526, 525, 529, 528, 31 |

#### ( ज) राजस्व ग्राम/ब्लाक-मनपुर

| क्रम | औद्योगिक क्षेत्र | खसरा नं0   |
|------|------------------|--|
| सं0  | का नाम           |  |
| (1)  | (2)              | (3)  |
| 1.   | मनपुर            | 320 \(\pi 328, 330, 332, 334 \(\pi 339, 342, 343, 344, 345, 347, 348, 340/381, 335/370, 355/371, 358, 359, 391 \(\pi 393, 533, 328, 348, 339, 340/381, 334, 335, 320, 326, 327, 330, 332, 321, 322, 323, 324, 338, 342, 343, 344, 345, 347, 335/370, 355/371, 359, 336/371, 358, 321/362, 323/362, 324, 325, 335/364, 336/365, 342/366, 391, 336, 337, 392, 393, |

#### (झ) राजस्व ग्राम/माझीतर

| क्रम | औद्योगिक क्षेत्र | खसरा नं0  |
|------|------------------|---|
| सं०  | का नाम           |   |
| (1)  | (2)              | (3)   |
| 1.   | माझीतर           | 535, 537, 538, 540, 544, 546, 548, 549, 551, 553, 554, 555, 557, 558, 559, 564, 566, 567, |
|      |                  | 568, 579 ₹ 581, 583, 339/371, 321/362, 323/362, 335/364, 336/365, 342/366, 549/589        |

#### (ण) राजस्य ग्राम/ब्लाक-जोरथंग/सलधरी/माझीगांव/दारा गांव

| क्रम | औद्योगिक क्षेत्र | खसरा नं0   |
|------|------------------|--|
| सं०  | का नाम           |  |
| (1)  | (1) (2) (3)      |  |
| 1.   | (2)<br>सल गड़ी   | 827, 731, 713, 812, 87/850, 590, 740, 714, 598, 734, 611, 629, 714/838, 595, 596/1011, 714/840, 585, 594, 732, 620, 809, 810, 813, 747, 790, 791, 614, 628, 793, 14, 717, 718, 720, 721, 722, 723, 726, 727, 735, 738, 741, 742, 743, 744, 745, 750, 751, 758, 746/836, 714/841, 627, 733, 781, 784, 785, 768/937, 605, 698, 719, 758/851, 695, 697, 616, 611/878, 530, 625, 692, 693, 696, 579, 597, 601, 646, 599, 588/1118, 739, 714/839, 739/112, 818, 819, 820, 814/1187, 822, 615, 611/885, 611/1242, 621, 622, 1316, 712, 580, 795, 794/896, 823, 586, 600, 711, 769, 770, 771, 772, 614, 623, 624, 607, 611/1094, 506, 508, 509, 510, 511, 512, 587, 588/1118, 593, 596, 603, 582, 824, 830, 831, 832, 729, 831/1067, 714/842, 780/872, 737, 828, 584, 626, 756, 606, 608, 613, 738/846, 717/847, 717/854, 717/855, 717/856, 779, 717/870, 87/863, 36/865, 530/875, 319/904, 822/1775, 767/974, 746/938, 831/940, 781/942, 781/950, 693/899, 694/900, 696/901, 795/958, 611/961, 1303, 744/903, 786/970, 805/977 (b), 51, 831/985, 805/986, 24/893, 831/988, 819/889, 796/90, 797/991, 781/992, 781/993, 780/997, 802/997, 805/1001, 831/1004, 813/1186, 768, 768/1191, 753, 753/1009, 716, 610, 819/1027, 596/1028, 805/1032, 805/1037, 812/1039, 805/1044, 730, 589, 604/1049, 812/1051, 812/864, 812/1052, 812/934, 605, 771/930, 746, 768/1054, 696/1055, 891/1056, 728, 742, 718/1066, 936/1071, 733/1073, 805/1075, 786/1078, 611/1081, 629/1082, 611/1084, 617/1085, 617/1086, 618/1087, 612, 641/1089, 602, 587/1092, 835/1057, 831/1096, 799/1102, 610, 611/1098, 611/1099, 719/1103, 788/1105, 758/1107, 718/1109, 805/1111, 717/1116, 788/1117, 694, 693/1122, 829, 528, 824/878, 819/880, 831/879, 786/1131, 768/1137, 768/1138, 692/1005, 786/1140, 611/1141, 612/1144, 714/1146, 835/1058, 781/1156, 841/1165, 716/1167, 612/1148, 771/1168, 785/1169, 785/1170, 785/1170, 785/1170, 785/1170, 785/1170, 785/1171, 729/1174, 832/1177, 832/1178, 767/1179, 767/1203, 831/181, 819/1183, 818/1184, 745, 751, 750/872, 716/1188, 780/1139, 790/1204, 731/1204, 733/1073, 732/1255, 629/1129, 87/1139, 805/ |
| 2.   | माझी गांव        | 611/964, 1370 16, 13, 507, 40, 88, 90, 91, 63, 64, 115, <b>45</b> , 96, 807, 83/1063, 67, 46/887, 83/994, 29, 60, 76, 81/1036, 53, 113, 112/1100, 58, 66, 68, 83, 89, 50, 59, 102, 72, 99, 100, 101, 108, 795, 799, 802, 803, 805, 806, 110, 111, 112, 116, 786, 787, 81, 786/844, 85, 104, 89, 44, 56,  |
|      |                  | 57, 93, 95, 30, 18, 52, 55, 56, 61, 808, 36, 38, 74, 75, 114, 39, 3877, 47, 25, 782, 783, 24, 27, 28, 32, 33, 37, 786/845, 19, 15, 773, 121, 774, 778, 789, 779, 777, 31, 2363, 109, 42,   |

| ' . |           | 85/1206, 35/861, 87, 1381, 717/853, 812/848, 775, 24/866, 35/867, 812/868, 812/969,       |
|-----|-----------|---|
| Ì   |           | 83/869, 83/929, 83/994, 83/870, 78, 79, 780/871, 35/876, 39/884, 37/886, 696/890, 26, 94, |
| i i |           | 717/1106, 87/875, 87/1031, 812/877, 35/888, 103, 35/893, 87/935, 87/1080, 83/941,         |
|     |           | 786/943, 44/944, 46/945, 780/946, 118, 786/947, 786/951, 27/1166, 35/963, 71, 70,         |
| ļ   |           | 350/966, 35/1197, 786/967, 83/968, 55/837, 73, 781/971, 106, 771/973, 53/982,             |
| ĺ   |           | 786/977(a), 107, 107/980, 34/981, 35/980, 32/1068, 53/983, 35/987, 812/1006, 804,         |
|     |           | 87/1018, 781/1019, 100, 758/1023, 50/1026, 1273, 32/1029, 33/1230, 87/1033, 87/1095,      |
|     |           | 819/1034, 49, 786/1038, 32/1043, 108/1047, 121/1048, 32/1050, 33/1200, 87/1059,           |
|     |           | 800/1060, 87/1061, 35/1062, 786/1064, 48, 809/1069, 809/1070, 14/1072, 819/1074,          |
| Į   |           | 809/1076, 99/1077, 812/1079, 850/1129, 42/1088, 61, 61/843, 809/1090, 809/1091, 97,       |
|     |           | 505/1097, 805/1104, 781/1108, 87/1114, 799/1115, 797, 87/1119, 87/1235, 805/1120,         |
|     |           | 55/957, 850/1129, 187/1130, 87/1134, 786/1135, 1350, 819/1136, 32/1139, 35/1147,          |
|     |           | 87/1149, 21, 831/1150, 87/935, 37/1080, 35/1153, 87/110, 87/1121, 34/1151, 35/1152,       |
|     |           | 87/1155, 17, 96/1158, 807/1159, 108/1164, 800, 771/1172, 37/1173, 781/1175, 782/1176,     |
|     |           | 781/1195, 832/1198, 819/1199, 24/1200, 814, 814/1201, 34/1209, 95/1218, 24/1219,          |
|     |           | 32/1120, 32/1121, 33/1222, 87/852, 111/1145, 87/1124, 58/1014, 1302, 1304, 1305, 106,     |
|     |           | 1307, 1308, 1274, 1275, 1283, 1296, 1298, 1299, 1301, 32/1139, 1364, 1365                 |
| 3.  | जेआरटी    | 380, 381, 382, 398, 763, 764, 558, 395, 736, 819/861, 809/949, 809/862, 47/877, 819/871.  |
|     | बाजार     | 96/874, 87/880, 598/921, 22, 59/952, 717/953, 718/954, 511/955, 512/956, 771/959.         |
|     | didit     | 769/960, 119, 120, 696/1246, 750/975, 596/998, 530/997, 787/1002, 51/1003, 596/1012,      |
| ļ   |           | 805/1013, 587/1020, 718/1021, 734/1022, 696/1024, 56/1025, 812/1035, 105, 598/1045,       |
|     |           | 758/1046, 512/1053, 733/1065, 768/1101, 796, 607/1112, 768/1113, 619, 618, 24/1125,       |
|     |           | 839/1127, 836/1132, 471/1133, 52/1142, 593/893, 51, 768/1154, 34/1157, 71/1170,           |
|     |           | 72/1161, 89, 72/1162, 750/1182, 781/1180, 768/936, 798, 1268, 1359, 96, 207, 208, 1366,   |
|     |           | 1367, 830/995, 735/859, 15/891, 54  |
| 4.  | दारा गांव | 741/1290, 754   |
|     |           |   |

# ( ट) राजस्व ग्राम/ब्लाक-करफेक्टर

| क्रम | औद्योगिक क्षेत्र | खसरा नं0   |
|------|------------------|--|
| सं0  | का नाम           |  |
| (1)  | (2)              | (3)  |
| i.   | करफेक्टर         | 11, 13, 14, 15, 16, 17, 19, 20, 22, 24, 25, 90, 95, 96, 97, 98, 107, 108, 109, 110, 111, 112, 121, 116, 228, 289, 44/309, 3, 100, 102, 104, 106, 122, 124, 99, |

# (4) जिला-उत्तरी सिक्किम

| क्रम  | औद्योगिक क्षेत्र | खसरा नं0  | उप-मंडल      |
|-------|------------------|---|--------------|
| · सं0 | का नाम           |   | राजस्व ग्राम |
|       |                  |   | का           |
|       |                  |   | नाम/ब्लाक    |
| (1    | (2)              | (3)   | (4)          |
| 1.    | थेनचुंग          | 628, 627, 626, 625, 624, 622, 621, 620, 618, 615, 614, 613, 611, 610, 609, 605, 602, 601,   | थनचुग        |
| 2.    | થેન <u>ા</u>     | 409, 410, 404, 400,   | थेन्गु       |
| .3.   | लाचेन            | 1487, 1549, 1490, 1493, 1513, 1514, 1515, 1610, 1618, 1796, 1752, 1756, 1755, 1761, 1765, 1766, 1855, 1784, 1788, 1866, 1877, 1881, 1783, 1789, 1847, 1848, 1847, 1871, 1874, 1689, 1526, | लाचेन        |
| 4.    | याकथंग/          | 946, 933, 942, 934, 947, 945, 943, 941, 932, 934, 929, 927,   | याकथंग/      |
|       | लाचेन            |   | लाचेन        |

| 5.  | चंगथंग            | 675, 674, 671, 670, 608, 609, 659, 612, 613, 624, 627, 574, 573, 572, 558,   | चंगथंग      |
|-----|-------------------|--|-------------|
| J.  | प्राप्ता          | 559, 549,  |             |
| 6.  | सिंगरिंग,         | 426, 356, 369, 371, 422, 372, 373, 417, 3359, 386, 391, 464, 467, 590, 570,  | सिंगरिंग,   |
|     | लाचंग             | 421, 418, 414, 413, 412, 411, 463, 468, 460, 457, 466, 430, 432, 499, 510, 434, 433, 436, 451, 450, 471, 472, 452, 455, 446, | लाचंग       |
| 7.  | याकचे लाचंग       | 935, 934, 938, 946, 932, 947, 948, 949, 950, 951, 956, 958, 966, 961, 960, 984, 983, 982, 980, 981, 979, 978, 973, 972, 971, | याकचे लाचंग |
| 8.  | सरचोक लाचंग       | 116, 1260, 1474, 1472, 1471, 1123, 1134, 1155, 1156, 1125, 1113, 1107,   | सरचोक       |
|     |                   | 1109, 1555, 1156, 1561, <b>1</b> 56 <b>0</b> ,   | लाचंग       |
| 9.  | बिचू लाचंग        | 297, 296, 260, 293, 290, 272, 271, 274, 174, 150, 157, 176, 140, 155, 143, 205, 244, 241                                     | बिचू लाचंग  |
| 10. | थेन्गु /<br>लाचेन | 549, 547, 414, 526, 514, 517   |             |

#### MINISTRY OF FINANCE

#### (Department of Revenue) NOTIFICATION

New Delhi, the 9th September, 2003

(गंगा सिंह कार्की) चिव. भारत सरकार

'56/2001- टीआरय्]

#### NO. 71/2003-CENTRAL EXCISE

G.S.R. 717(E).—In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), other than goods specified in Annexure I appended hereto, and cleared from a unit located in the Industrial Growth Centre or Industrial Infrastructure Development Centre or Export Promotion Industrial Park or Industrial Estate or Industrial Area or Commercial Estate or Scheme Area, as the case may be, in the State of Sikkim, specified in Annexure - II appended hereto, from so much of the duty of excise or additional duty of excise, as the case may be, leviable thereon under any of the said Acts as is equivalent to the amount of duty paid by the manufacturer of the said goods, other than the

2. In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be available subject to the condition that, the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration, for payment of duty on goods cleared during such month and pays only the balance amount in cash.

amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2002.

- 3. The exemption contained in this notification shall be given effect to in the following manner, namely:-
- (a) The manufacturer shall submit a statement of the duty paid, other than the amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2002, to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, by the 7<sup>th</sup> day of the next month in which the duty has been paid.
- (b) The Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, shall, after such verification, as may be deemed necessary, refund the amount of duty paid, other than the amount of duty paid by utilization of CENVAT credit under the CENVAT Credit Rules, 2002, during the month under consideration to the manufacturer by the 15<sup>th</sup> day of the next month:

Provided that in cases where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, such refund shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.

(c) If there is likely to be any delay in the verification, the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall refund the amount on provisional basis by the 15<sup>th</sup> day of the next month to the month under consideration, and thereafter may adjust the amount of refund by such amount as may be necessary in the subsequent refunds admissible to the manufacturer.

- 4. Notwithstanding anything contained in paragraph 2,-
- (a) the manufacturer at his own option, may take credit of the amount of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current, maintained in terms of Part V of the Excise Manual of Supplementary Instruction issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilised by the manufacturer for payment of duty in the manner specified under rule 8 of the Central Excise Rules, 2002, in subsequent months, and such payment shall be deemed to be paid in cash:

Provided that where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, the amount of such credit shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.

- (b) the credit of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, may be taken by the manufacturer in his account current, by the 7th day of the month following the month under consideration.
- (c) a manufacturer who intends to avail of the option under clause (a), shall exercise his option in writing for availing of such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year:

Provided that, for the financial year 2003-2004, a manufacturer can exercise his option on or before the 30<sup>th</sup> day of September, 2003.

- (d) the manufacturer shall submit a statement of the duty paid, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, along with the refund amount which he has taken credit and the calculation particulars of such credit taken, to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, by the 7<sup>th</sup> day of the next month to the month under consideration.
- (e) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, shall, after such verification, as may be deemed necessary, determine the amount correctly refundable to the manufacturer and intimate the same to the manufacturer by the 15<sup>th</sup> day of the next month to the month under consideration. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the said intimation, reverse the said excess credit from the said account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount.
- (f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount of duty during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current on his own, as provided for in clauses (a) and (c).
- (g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified in that clause, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilisation of such irregular or excess credit.

Explanation.-For the purposes of this notification, duty paid, by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2002.

- 5. The exemption contained in this notification shall apply only to the following kinds of units namely:-
- (a) new industrial units which have commenced their commercial production on or after the 23<sup>rd</sup> day of December, 2002;
- (b) Industrial units existing before the 23<sup>rd</sup> day of December, 2002, but which have undertaken substantial expansion by way of increase in installed capacity by not less than twenty-five per cent. on or after the 23<sup>rd</sup> day of December, 2002.

6. The exemption contained in this notification shall apply to any of the said units for a period not exceeding ten years from the date of publication of this notification in the Official Gazette or from the date of commencement of commercial production, whichever is later.

[F. No. 356/56/2001-TRU]

G. S. KARKI, Under Secy.

#### ANNEXURE-I

- 1. Tobacco and Tobacco products including Cigarettes/ Cigars/ Gutkha;
- 2. Branded Aerated beverages;
- 3. Pollution causing paper and paper products.

#### ANNEXURE-II

#### STATE OF SIKKIM

#### (1) DISTRICT-WEST SIKKIM

#### (A). REVENUE VILAGE/ BLOCK-MALBASSEY/BUDANG

| S.  | Name of the<br>Industrial Area | . Khasra No.   |
|-----|--------------------------------|--|
| No. |                                |  |
| (1) | (2)                            | (3)  |
| 1   | Malbassey                      | 1386, 1236, 1361, 1366, 1368 to 1370, 1000, 1259, 1561 to 1563, 677, 274, 275, 300, 325, 345, 1269 to 1272, 1301, 1303, 1326, 1414 to1416, 1426, 1444, 1716, 423, 640 to 642, 928, 930 to 934, 597, 601, 604 to 606, 650, 656, 559, 560, 1349, 1390, 1391, 1418, 816, 823, 825, 302 to 307, 543, 544, 1304, 313, 1315, 1422, 363, 575, 1025, 1026, 1030, 1031, 1209, 1467, 1468, 1478, 1479, 1511, 964 to 968, 1538, 1600, 1607, 1517, 1520 to 1522, 1524, 1530, 1813 to 1816, 671, 672, 314, 1787, 336, 1788, 1127, 1129, 1130, 1789, 275, 1241, 1801, 1098, 1126, 1337, 1398 to 1401, 1524, 1611, 766 to 768, 1049, 1050, 1058, 1061, 1705, 1706, 1794 to 1799, 661, 663, 685, 503, 505, 1701, 506, 158, 2219, 1010, 2220, 1018, 2229, 679, 700, 703, 2222, 49, 2232, 63, 2234, 69, 1409, 2236, 1057, 904, 2252, 135, 2255, 152, 2262, 1505,1722 to 1724 |
| 2   | Budang                         | 616, 649, 1006, 1657, 387, 389, 1497, 1556, 1568, 1571, 419, 445, 1496, 1504, 335, 1080, 1083, 1132, 1170, 1192, 1193, 1195, 1196, 680 to 683, 706, 878, 879, 886, 699 to 701, 703, 881, 875, 882, 884, 888 to 890, 678, 705, 1243, 1246, 1248 to 1250, 711, 960, 208, 1975, 2028, 2030, 1297, 1777, 2049, 2053 to 2055, 1888, 1889, 1891 to 1893, 2060, 1848, 2098, 2083, 2074, 1950, 2099, 2075, 2082, 2088, 1964, 1972 to 1974, 1980, 1981, 2069, 2057, 2068, 2066, 1159, 1238, 1260, 1261, 1326, 1327, 1239, 1240, 1227, 1157, 1158, 1155, 1150, 1154, 1215 to 1217  |
| 3.  | Soreng                         | 1794, 2089 to 2093, 1838, 1839, 1041 to 1043, 616, 682, 695, 1796, 1895, 1794, 1859, 1819, 1822, 675, 685, 686, 1703, 520, 521, 611 to 613, 599, 1083, 1087, 1100, 1101, 515, 518, 531, 555, 558 to 561, 567   |
| 4.  | Majuwa                         | 1793, 1836, 1853, 1795, 1855, 1856, 1717, 1831, 1701, 1846, 1832, 1841, 1834   |
| 5.  | Suntaley                       | 1037, 925, 1850, 851, 852, 898 to 900, 902   |
| 6.  | Singling                       | 1857, 103, 155, 170, 177, 182, 192   |
| 7.  | Khopikharka                    | 758, 751 to 753, 770, 768, 771, 774  |
| 8.  | Kaplety                        | 1296   |
| 9.  | Aalp Bota                      | 1774, 1887   |
| 10. | Timburbong                     | 133  |

| 11. | Mangsari      | 1646 to 1648, 2006, 2008, 2016, 2097, 1991, 1992, 1556, 1572, 1573, 1584, 1543, 1546 to 1548, 1550, 1555, 1561, 1576, 1662, 1668, 1671, 1672, 1674, 1618, 1628, 1625, 1666, 1676, 1687, 1997, 1544 |
|-----|---------------|--|
| 12. | Chuni Botey   | 1055, 1134   |
| 13. | Ranikhola     | 1388, 1466, 1468, 1406, 1428, 1455, 1458, 1390, 1400, 1401, 1403 to 1405, 1327, 1345, 1355, 1356, 1372, 1281, 1291, 1293, 1294, 1305, 1306, 1309, 1310, 1312, 1321 to 1323, 1325, 1384 to 1386     |
| 14. | Magajung      | 1514, 1516, 1506, 1709   |
| 15. | Tuneybotey    | 268, 274, 1332 to1334  |
| 16. | Pharsyil Bari | 2027, 2031 to 2033   |
| 17. | Kataha        | 1754   |
| 18. | Dilpali Gairi | 389, 761 to 764  |
| 19. | Amla Botey    | 276, 291, 292, 1979, 1984  |
| 20. | Bhulkey pani  | 458 to 460, 464  |
| 21. | Maga Jung     | 1445, 1510, 1518, 1569   |
| 22. | Nesur Gaon    | 368, 370, 1185, 1187   |
| 23. | Gairi Gaon    | 802, 803, 811, 812   |
| 24. | Lungdung      | 280, 285, 286  |
| 25. | Badahar Botey | 1911, 1912, 1914, 1927, 1986   |
| 26. | Bhirkuna      | 76, 36, 39 to 41, 43, 311, 986, 1045, 1046, 1275, 1276, 1314, 1382, 1780   |
| 27. | Tilungdara    | 1410 to 1412, 1414 to 1416   |

#### (B) REVENUE VILAGE/ BLOCK- ROTHAK/BIRDHANG/SIKKIP

| S.<br>No. | Name of the<br>Industrial Area | Khasra No.  |
|-----------|--------------------------------|---|
| (1)       | (2)                            | (3)   |
| 1.        | Rothak                         | 131, 132, 150, 135, 139   |
| 2.        | Ghumaney                       | 628, 631, 629, 694, 678, 637 to 640, 643  |
| 3.        | Birdhang                       | 388 to 406, 408 to 419, 421, 423  |
| 4.        | Sikkip                         | 234 to 236, 241 to 246, 248 to 251, 735, 677, 255, 256, 232, 696, 258 to 260, 266, 267, 270, 271, 275 |
| 5.        | Baiguney                       | 438, 446 to 453, 419, 420, 424, 425, 470, 471, 473 to 476   |
| 6.        | Sipsu                          | 1366, 1361, 1365, 1371 to 1373  |
| 7.        | Rahut Jhora                    | 1352  |

# (C) REVENUE VILAGE/ BLOCK- OMCHUNG

| S.  | Name of the              | Khasra No.   |
|-----|--------------------------|--|
| No. | Industrial Area          |  |
| (1) | (2)                      | (3)  |
| 1.  | Omchung                  | 1, 8 to 22, 26 to 31, 34 to 37, 39 to 43, 47 to 50, 59, 64, 74, 79, 108, 116, 216 to 218, 220, 244, 245, 249, 250, 256, 257, 264, 297 to 301, 332, 336, 358, 362, 363, 368, 379, 380, 396, 398 to 400, 403 to 410, 414 to 416, 425, 431, 437, 439, 453 to 460, 470, 472, 474, 491, 495, 502, 503, 559, 560, 572, 573, 575, 576, 640, 650, 651, 556/868, 557/869, 95/992, 157/993, 149/994, 21/995, 262/997, 387/998, 388/999, 383/1239   |
| 2.  | Yoksum                   | 7, 13, 20, 32 to 35, 42, 50, 52, 60 to 65, 80 to 84, 92, 97, 98, 103, 110, 112, 114, 115, 120, 151, 161, 163, 163, 127, 139, 141, 149, 167 to 171, 185, 187, 109, 192, 193, 200, 201, 203, 204, 211, 212, 219 to 222, 226 to 228, 235, 242, 243, 245 to 256, 288, 260, 263, 265, 268, 272, 278, 282 to 287, 289, 273, 295, 315, 333 to 335, 339, 370, 274, 277, 280, 304 to 307, 309, 318, 320, 323, 332, 349, 338, 347, 354, 356 to 359, 361, 362, 369, 365, 366, 380, 397 to 400, 402, 404, 405, 429, 432 to 437, 457 to 469, 471 to 475, 491, 499 to 501, 447, 485, 503, 506, 515, 518, 517, 526, 529, 532, 531, 534 to 537, 561, 568, 570, 575, 594, 539, 540, 542, 546 to 548, 550, 552, 553, 556, 562, 564, 567, 585 to 588, 590 to 593, 596, 600, 601, 604 to 608, 610, 612 to 616, 619, 642 to 644, 624 to 627, 632, 637, 638, 647, 653 to 655, 659, 663, 673 to 676, 685, 649, 657, 664, 669, 682, 686, 693, 696, 702 to 704, 712, 715, 726, 729, 736, 741, 751, 746, 763, 823, 735, 812 to 815, 817, 819, 821, 827, 847, 848, 859, 897, 913, 916, 920, 961, 966, 922, 924, 926, 1082, 1096, 1105, 1115, 1110, 1130, 1117, 296/1442, 309/1446, 310/1445, 141/1451, 491/1437, 280/1469, 1088/1471, 563/1521, 910/1438, 550/1475, 630/1489, 445/1543, 28/1544   |
| 3.  | Gyalsing                 | 628, 632, 382, 383, 387, 388, 389, 390, 490, 480, 661, 663, 665, 666, 145, 222, 288, 370, 371, 409, 178, 183, 347, 357, 359, 360, 627, 633, 634, 647, 648, 520 to 525, 553/1040, 556, 614/1046, 190 to 194, 251, 261 to 263, 450, 451, 487, 494 to 505, 489, 494, 496, 497, 499, 510 to 514, 479/1089, 517, 507/1088, 519 508/1087, 692, 406, 693, 707, 708, 715, 708/944, 693/945, 571 to 573, 577, 578, 813, 814, 922/1236, 527, 528, 835, 837 to 840, 266 to 268, 270, 757, 250, 274, 275, 284, 349 to 356, 530 to 533, 536, 537, 539, 541 to 545, 717, 721, 726, 588, 581, 482, 538, 716, 688, 689, 829, 830, 593, 916, 661, 651, 932/1122, 670, 933, 674, 614, 915, 590, 615, 617 to 619, 633/955, 786, 787, 789 to 794, 630, 635 to 639, 641, 642, 646, 633/950, 342, 343, 345, 587, 394 to 398, 491, 558, 559, 834, 285, 513/1084, 507 to 509, 253, 302, 303, 358, 353, 354, 364 to 368, 649, 653, 914, 917, 919, 921, 932, 933, 653/949, 184, 185, 374, 375, 402, 411, 412, 412/949, 424, 429, 433 to 438, 447, 448, 458 to 461, 433/952, 28, 35, 454, 224/961, 150/962, 236/956, 114/963 115/964, 149/966, 117/967, 150/968 218, 120/965, 121/1015, 400 to 402, 472, 473, 488, 117/969, 117/970, 827, 832, 194/971, 149/990, 117/973, 145/974, 218/ 975, 288, 149/976, 145/977, 120/979, 117/970, 150/978, 218/980, 149/981, 145/982, 117/986, 117/986, 117/985, 149/987, 117/988, 95/989, 149/990, 149/991, 136, 395, 430, 496, 431, 584/1491, 584/1498, 675/1502, 241 |
| 4.  | Lamathen                 | 52, 669, 674, 842, 843   |
| 5.  | Thangsing                | 469 to 471, 474  |
| 6.  | Nako Block (Top pelling) | 2 to 7, 9, 10, 12, 14 to 18, 20 to 22, 24 to 28, 30 to 46, 48 to 55, 57 to 64, 67 to 78, 80 to 87, 95 to 99, 101 to 105, 93, 108 to 124, 126 to 128, 133 to 144, 154 to 158, 146 to 152, 160 to 182, 186, 1227, 189 to 200, 244, 245, 203 to 215, 217, 221 to 225, 228 to 235, 237 to 242, 256 to 259, 276, 284 to 288, 267, 247, 249 to 254, 261 to 265, 269 to 274, 278, 279, 281, 282, 292 to 294, 297 to 306, 314 to 321, 323, 290, 308 to 310, 325 to 332, 334 to 339, 347, 364, 341, 343, 350, 353 to 359, 363, 365, 367, 368, 380, 370, 374, 376, 386, 387, 389, 344, 371, 373, 383, 384, 391, 393, 395 to 397, 401 to 403, 405 to 413, 421 to 423, 415 to 419, 425 to 427, 432, 434 to 438, 440, 442 to 448, 450, 451, 454 to 457, 462 to 465, 467 to  |

471, 489, 475, 473, 476, 478, 479, 481 to 483, 486, 488, 491 to 498, 500, 194/854, 502, 504, 508 to 511, 515, 517 to 522, 527, 524, 525, 528, 530, 532, 534, 536, 542, 537, 539, 540, 544, 546 to 549, 551, **553**, 555, 556, 558 to 561, 563, 574, 565, 566, 569 to 572, 579 to 609, 611 to 615, 635, 626 to 628, 489/862, 639, 642, 645, 665, 681 to 683, 698, 699, 693, 694, 618, 620, 622, 632 to 634, 658 to 664, 623, 625, 637, 638, 674, 738, 729, 630, 831/874, 653, 670 to 672, 646, 666, 644, 469/861, 756/935, 805/904, 643, 684, 695, 696, 698, 641, 649, 650, 654 to 656, 668, 669, 676, 2/865, 829, 728/13, 733 to 735, 737, 758, 772, 809, 751, 753, 757, 763, 774, 765 to 767, 769, 770, 779 to 783, 790, 821, 216/877, 218/878, 219/879, 741, 729, 730, 718, 720, 722 to 729, 739, 827, 749, 796, 798, 778, 740. 745 to 748, 750, 731, 732, 736, 752, 754 to 756, 760, 762, 793, 759, 782, 783, 785 to 788. 793, 798, 799, 791, 805, 807, 810 to 813, 818 to 825, 828, 841, 848, 831 to 833, 843 to 845, 849, 861, 785/871, 801, 820/895, 894, 820/870, 800, 820/869, 510/999, 570/951, 580/593, 518/708, 218/880, 217/881, 216/882, 217/883, 219/884, 217/885, 209/889, 888/933, 904/934, 755/889, 810/874, 811/875, 738/860, 464/865, 465/892, 245/893, 800/895, 786/896, 728/898, 731/899, 838/900, 745/894, 755/932, 820/900, 639/902, 365/864, 812/903, 758/905, 872/906, 787/907, 794/867, 824/868, 80/852, 52/853, 627/866, 874/975, 729/907, 755/908, 874/909, 844/910, 845/911, 849/912, 758/913, 728/914, 731/915, 874/916, 639/917, 800/918, 875/918, 824/907, 832/920, 824/921, 738/922, 871/923, 728/725, 825/930, 661/726, 688/911, 56/912, 665/727, 738/925, 799/924, 728/928, 752/890, 734/929, 738/931, 753/935, 824/936, 787/937, 810/938, 810/939, 810/940, 730/941, 871/942, 731/945, 734/940, 763/947, 945/948, 745/949 825/949, 824/944, 666/962, 666/963, 536/970, 666/964, 666/967, 536/971, 666/965, 666/968, 536/972, 66/969, 636/973, 666/966, 536/974, 763/674, 782/988, 570/976, 253/973, 738/677, 732/678, 828, 725, 895/980, 209/886, 763/987, 758/985, 800/986, 843/987, 910/988, 252/989, 284/990, 388/839, 252/991, 730/992, 730/993, 630/994, 730/995, 739/996, 910/997, 780/1002, 739/1003, 826/926, 824/1004, 868/1005 787/1006, 731/1007, 344/961, 344/959, 344/960, 383/957, 373/958, 583/954, 584/955, 12/956, 4536

#### (2) DISTRICT-EAST SIKKIM

| S.<br>No. | Name of<br>the<br>Industrial<br>Area | Khasra No.   | Name of Sub- Division Revenue Village/ Block |
|-----------|--------------------------------------|--|--|
| (1)       | (2)                                  | (3)  | (4)  |
| 1.        | Namchey<br>Bong                      | 1644, 1571, 1542, 1554, 2807, 2774, 2845, 2834, 1836, 1814, 1780, 1722, 1750, 1813, 1799, 1490, 1494, 1495, 1430, 1163, 1372, 1433   | Namchey<br>Bong                              |
| 2.        | Pakyong<br>Bazar                     | 33, 38, 152, 160, 286, 321, 381, 265, 266, 256   | Pakyong<br>Bazar                             |
| 3.        | Dikling<br>Pachey<br>khani           | 380, 381, 384, 540, 386, 387, 390 to 392, 393, 394, 414 to 418, 420, 545, 452, 450, 505, 446 to 449, 464, 460, 465, 514, 459, 458, 456, 356, 320, 312, 314, 308  | Dikling<br>Pachey<br>khani                   |
| 4.        | Chalam<br>Thang                      | 352, 357, 365 to 367, 383, 382, 507, 387, 386, 391, 346, 345, 341 to 343, 338, 333, 331, 309 to 314, 329, 307, 303, 304, 298 to 301, 324, 323, 322, 321, 319, 229 to 231, 240, 244, 247 to 249, 293, 306, 223, 220, 215, 56, 51, 227, 11, 12, 6, 5, 4 to 8 | Chalam<br>Thang                              |
| 5.        | Tadong                               | 284, 573, 8, 22/964, 22/265, 187, 183, 172, 197, 484, 199/701, 471, 472, 473/935, 475/926, 475/712, 476, 478, 473, 474, 475, 408, 407, 187/920, 477/711, 477/713, 176, 169, 164, 388/710, 240, 243, 2728, 227, 350, 61, 49, 27                             | Tadong                                       |

| 6.  | Dikling                           | 683, 684, 697, 698, 702 to 704, 1226, 721, 757, 758, 763, 1270, 127, 802, 804, 815 to 817, 820, 822 to 824, 826, 827, 831, 844, 838, 421, 423, 424, 652, 650, 649, 646, 530, 533, 537 to 539, 544/1142, 545 627, 625, 612, 613, 608, 780, 784, 772, 740, 738, 736, 632, 639, 644, 643, 646, 649, 650, 652, 521, 544, 402, 536, 537, 905, 914, 917, 918, 937, 893 to 897, 888, 882, 884, 506, 828, 680, 838  | Dikling                        |
|-----|-----------------------------------|---|--------------------------------|
| 7.  | Aho                               | 382, 379, 380, 387, 425 to 427, 375 to 378, 371, 428, 444, 445, 447, 370, 369, 366, 506, 516, 517, 522, 451, 452, 465, 467, 473 to 475, 527 to 529, 663, 665, 667 to 671, 673, 750, 475, 968, 477, 476, 813, 814, 811, 816 to 818, 821, 839 to 841, 835 to 837, 478, 969, 486 to 489, 491, 495, 494, 427, 425, 432  | Aho                            |
| 8.  | Pachey<br>khani                   | 508, 526, 574, 572, 566, 537, 539, 511 to 514, 534, 538, 589, 475, 477, 479, 625, 282, 215, 217, 207, 218, 242, 240, 238, 231, 281, 299, 315, 310 to 312, 268, 349, 134, 137, 138, 141, 144, 80, 83, 127, 299, 407, 19, 41, 88, 89, 67, 322   | Pachey<br>khani                |
| 9.  | Karthok<br>Block                  | 329, 331, 338, 342, 343, 347 to 349, 320, 324, 326, 345, 299, 305, 363, 315, 371, 370, 365, 324, 338, 342   | Karthok<br>Block               |
| 10. | Rangpo<br>to<br>Sawnay<br>Golitar | 2486/2505, 2486/2502, 2486/2499, 2486/2503, 2486/2501, 2486/2500, 2486/2504, 2486/2520, 2486/2770, 2486/2771, 2815, 2657/2823, 2024/2350, 2486/2797, 2770/2933, 2770/3029, 2563/2571, 2280, 2228, 2291, 2229, 2254, 2304, 2306, 2292/4331, 4333, 2293/4332, 2294, 2295/4334, 2298, 2202 to 2207, 2212, 2213, 2290, 2291/4434, 2234, 2276, 2241, 2244, 2255, 2146, 2147, 2146/2899, 2146/2900, 2078, 2077/4311, 2077, 2073, 2074, 2040, 2046, 2042, 2044, 2080, 2081, 2094 to 1097, 2118 to 2121, 2127, 2129 to 2132, 2118/4127, 2120/4128, 2120/4129, 2121/4130, 2059/2917, 2059, 2012/4523, 2015 to 2019, 2048, 1925/4663, 1925, 1913, 1895, 1877, 1889, 1906, 258, 259, 2987/4309, 1/2986, 1/2985, 1/2984, 1/2983, 1/2982, 1/2970 | Rangpo to<br>Sawnay<br>Golitar |

#### (3) DISTRICT-SOUTH SIKKIM

#### (A) REVENUE VILAGE/ BLOCK- NAMCHI

| S.  | Name of the                  | Khasra No.  |
|-----|------------------------------|---|
| No. | Revenue<br>Village/<br>Block |   |
| (1) | (2)                          | (3)   |
| 1.  |                              | 35, 240, 363, 217, 28/501, 28/502, 23/626, 24/599, 25, 255, 12, 18, 42, 43, 44, 45, 46, 15, 272, 314, 315, 316, 184, 34, 37, 38, 36, 230, 232, 2, 4, 5, 6, 7, 10, 39, 40, 50, 51, 52, 53, 259, 261, 262, 264, 266, 267, 300, 303, 233, 235, 293, 355, 424, 425, 205, 275, 139, 236, 141, 237, 357, 358, 416, 330, 399, 201, 201, 201, 201, 201, 201, 201, 201 |

255/512, 255/646, 255/513, 20/514, 524/516, 525/517, 124/518, 306/519, 10/521, 205/468, 225/522, 224/523, 345/524, 20/525, 255/526, 309/533, 7/527, 8/528, 39/529, 40/530, 261/531, 266/532, 358/534, 28/536, 28/774, 28/537, 28/538, 28/540, 478/542, 187/543, 187/544, 189/545, 231, 408, 230/546, 232/547, 224/548, 13, 187/549, 187/630, 255/550, |187/557, 189/552, 271, 272/553, 249/554, 31/556, 267/555, 412, 20/558, 443/560, 224/561, 249/557, 252/645, 251/562, 435/740, 319/563, 318/564, 471/565, 269, 899, 187/566, |189/567, 187/568, 189/569, 224/570, 435/571, 435/572, 435/504, 435/573, 435/574, 435/575, 35/574, 415/578, 187/579, 187/580, 187/581, 81/582, 75/603, 3, 4/585, 364/586, 203/588, 255/589, 415/590, 187/591, 187/593, 189/593, 2**26/95**4, 189/595, 25/596, 412/598, 187/597. 187/619. 24. 387. 389/711. 388. 895. 896. 343/601. 346/602. 239/602. 187/604. 189/605, 185, 348/607, 347/608, 345/609, 348/610, 347/611, 325/612, 187/613, 323/617, 187/618, 28/620, 187/621, 513, 255/622, 302/764, 324/765, 325/766, 252/622, 251/623, 412/624, 422/625, 927, 938, 228/628, 187/630, 195/631, 432/632, 433/633, 415/634, 415/680, 213/635, 224/636, 956, 195/488, 195/636, 204/639, 204/640, 202, 204/641, 415/642, 252/644, 204, 272/647, 24/649, 323/457, 204/652, 216/653, 218/654, 575/655, 576/656, 575/657, 576/658, 204/659, 442/660, 443/661, 308/662, 239/663, 249/664, 251/665, 343/666, 347/670, 347/671, 224/274, 255/675, 259/677, 20/442, 21/443, 239/679, B44/676, 115, 247, 249, 251, 27/681, 261/682, 28/535, 252/683, 252, 28/785, 28/684, \$18/685, 307/505, 304, 324/539, 187/686, 343/687, 344/667, 345/668, 666, 346/669, 667/689, 395/690, 348/481, 6/692, 344/693, 915, 916, 917, 318/694, 27/695, 318/696, \$54/697, 354/698, 354/691, 355/699, 355/700, 355/701, 187/702, 189/903, 203/704**,** 208/705, 412/707, 224/708, 348/709, 349/710, 265/714, 305/715, 366/716, 187/717, 189/718, 187/757, 187/498, 224/478, 248/672, 349/673, 389, 391, 28/541, 224/721, 272/722, |187/723, 395/724, 269/725, 219, 220, 222/726, 218/727, 192/728, 255/728, 24/729, 24/730, 204/731, 187/732, 187/733, 422/734, 421/735, 421/736, 422/737, 421/738, 322, 396/739, 187/741, 192/742, 543/678, 204/743, 368/644, 228/745, 14/746, 14/747, 14/748, 224/749, 224/750, 219/751, 220/752, 393/753, 219/754, 366/755, 187/756, 323, 306/758, 323/760, B23/761, 323/762, 323/763, 229/767, 207, 206/769, 28/770, 302/473, 301/477, 324/475, B25/475, 424, 307/771, 35/772, 38/515, 35/773, 302, 368/775, 395/776, 395/777, 395/778, **\$18/782, 224/783, 413, 414, 415/748, 394/786, 14, 14/787, 396/788, 322/790, 322/791, 325,** \$01/792, 368/793, 368/794, 378/795, 506/796, 29, 29/797, 29/798, 322/799, 24/800, 24/801, 27/802, 27/803, 24/804, 27, 326, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 423, 423/757, 865, 820, 821, 822, 823, 824, 825, 826, 368/648, 827, 828, \$68, 829, 830, 831, 832, 833, 834, 835, 836, 204/651, 856, 206, 858, 859, 860, 861, 862, 863, 864, 866; 882, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 897, 898, 900, 238, 234, 901, 901(A), 902, 265, 903, 904, 905, 906, 907, 911, 912, 913, 914, 908, 909, 910, 20/459, 922, 924, 925, 323/759, 921, 187/544, 189/545, 921, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 939, 940, 941, 942, 943, 398, 399, 944, 332/789, 273, 274, 276, 945, 946. 947. 948. 442/559. 949. 950. 951. 952. 953. 954. 594(A), 309. 310, 311, 312, 313, 955, B41/577, 206/768, 956, 958, 959, 961, 962, 210, 963, 183, 965, 967, 968

#### (B) REVENUE VILAGE/ BLOCK- NANDU GAON

| S.<br>No. | Name of the<br>Industrial<br>Area | Khasra No.  | ,  |
|-----------|-----------------------------------|---|--|
| (1)       | (2)                               | (3)   | *  |
| 1.        | Nandu Gaon                        | 596, 597, 598, 599, 308, 309, 356, 353, 318, 319, 502, 515, 558, 581, 582, 601, 323, 314, 527, 478, 489, 562, 575, 487, 488, 489, 524, 525, 564, 482, 327, 563, 566, 569, 574, 324, 326, 526, 602, 603, 492, 549, 550, 551, 552, 553, 554, 556, 592, 567, 570, 342, 483, 484, 486, 561, 565, 469, 472, 473, 320, 321, 325, 506, 474, 348, 312, 316, 346, 579, 560, 573, 577, 315, 557, 475, 476, 338, 339, 499, 491, 559, 593, 336, 337, 509, 510, 512, 513, 465, 466, 533, 534, 535, 536, 537, | 941, 341,<br>590, 591,<br>507, 467,<br>516, 490, |

571, 572, 578, 343, 344, 480, 478/770, 536/774, 340, 943, 478, 477/775, 547/783, 536/791, 537/792, 347/798, 350/799, 537/796, 536/800, 537/795, 537/793, 468/801, 340/802, 485, 311, 537/794, 327/829, 560/835, 310, 848, 851, 518, 874, 875, 876, 877, 878, 879, 503, 504, 880, 521, 882, 516, 883, 944, 889, 893, 894, 957, 523, 895, 501, 897, 898, 511, 517, 542, 947, 948, 949, 950, 952, 955, 960, 961

#### (C) REVENUE VILAGE/ BLOCK- BOOMTAR

| S.  | Name of the        | Khasra No.   |
|-----|--------------------|--|
| No. | Industrial<br>Area |  |
| (1) |                    |  |
| (1) | (2)                | (3)  |
| 1.  | Boomtar            | 13, 23, 24, 15, 16, 25, 79, 80, 410, 413, 414, 415, 439, 458, 459, 476, 472, 41, 395, 396, 397, 398, 14, 17, 22, 9, 21, 238, 239, 10, 11, 12, 298, 300, 301, 363, 296, 302, 303, 287, 288, 289, 332, 406/796, 39, 433, 443, 444, 445, 387, 431, 432, 299, 341, 343, 358, 359, 342, 423, 172, 176, 177, 180, 181, 186, 228, 230, 240, 322, 78, 125, 198, 126, 200, 127, 96/790, 183, 331, 152, 156, 157, 170, 184, 185, 245, 246, 247, 325, 327, 393, 399 to 401, 429, 364, 66, 81, 82, 83, 84, 85, 265, 166, 102, 110, 365, 366, 162, 165, 447, 391, 104, 57, 58, 60, 61, 62, 69, 223, 224, 233, 317, 319, 323, 282, 286, 304, 305, 470, 471, 482, 39/552, 912, 309, 159/504, 101/508, 406, 417, 276, 277, 278, 310, 311, 312, 313, 153, 171, 178, 244, 248, 409, 290, 292, 117, 453, 454, 455, 456, 483, 159/505, 161/506, 164/507, 368, 370, 373, 384, 441, 442, 468, 469, 488, 489, 96, 202, 197, 106, 112, 114, 115, 116, 318, 422, 424, 381, 436, 462, 464, 465, 490, 491, 250, 253, 254, 262, 264, 266, 268, 269, 111, 199, 128, 129, 126/503, 297, 339, 350, 353, 371, 360, 324, 329, 402, 446, 451, 440, 386, 434, 383, 385, 347, 438, 493, 495, 496, 499, 335, 336, 337, 338, 159, 161, 164, 154, 155, 167, 168, 169, 174, 175, 242, 466, 351, 352, 355, 356, 429, 448, 449, 450, 144, 148, 182, 241, 388, 270, 378, 379, 380, 492, 48, 49/520, 47, 55, 425, 426, 98, 100, 828, 452, 330, 362, 407, 408, 333, 361, 423, 307, 308, 430, 118, 119, 120, 122, 236, 237, 316, 320, 321, 77, 89, 258, 273, 275, 39/511, 39/530, 55/512, 422, 43, 94/513, 47/514, 47/515, 47/516, 47/517, 40/518, 49, 103/538, 419, 48/522, 48/524, 103/526, 39/527, 15/531, 16/523, 47/533, 45, 46, 51, 47/534, 47/435, 48/522, 48/524, 103/526, 39/527, 15/531, 16/523, 47/539, 45, 46, 51, 47/534, 47/435, 47/545, 14/648, 47/527, 469/573, 489/574, 25/575, 105, 65, 49/576, 49/577, 49/578, 48/579, 52/598, 103/599, 104/553, 923, 47/554, 39/550, 58/591, 58/592, 58/593, 103/595, 49/596, 103/607, 523/597, 523/598, 103/599, 148/600, 148/601, 146/602, 237, 53/596, 232/599, 103/607, 523/597, 523/598, 103/599, 104/609, 102/613, |
| L   |                    | 220/746, 220/747, 220/748, 220/749, 220/750, 75/752, 71/753, 102/754, 257, 77/755,   |

89/756, 258/757, 258/758, 91, 77/759, 257/760, 258/761, 258/762, 89/763, 90, 77/764, 91/765, 257/766, 258/767, 258/768, 87, 88, 89/769, 77/770, 258/771, 260, 261, 332/772, 332/773, 406/774, 324/775, 329/776, 47/778, 478, 479, 482/857, 71/779, 66/780, 47/781, 49/521, 48/525, 477, 478/782, 479/783, 481/784, 482/785, 476, 832, 833, 834, 835, 274, 123, 124/786, 252, 198/787, 200/788, 85/792, 47/793, 47/794, 103/797, 197/798, 124/799, 78/800, 78/801, 72/802, 72/803, 71, 72, 71/676, 75, 913, 103/804, 103/805, 403/806, 11/807, 7, 93, 123/809, 850, 851, 78/810, 75/811, 71/812, 278/813, 815 to 821, 390, 822, 823, 306, 824, 825, 826, 827, 151, 75/673, 71/808, 828, 829, 830, 103/660, 837, 873, 838, 191, 193, 194, 196, 119/623, 639, 840, 844, 845, 847, 848, 849, 427, 854, 855, 856, 858, 860, 861, 862, 863, 71/672, 68, 864, 865, 866, 867, 868, 869, 870, 871, 872, 47/544, 847, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 894, 895, 890, 891, 892, 893, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 19, 20, 40, 392, 394, 906, 908, 909, 910, 911, 912, 852, 853, 914, 915, 78/791, 917, 918, 921, 931, 919, 920, 922, 924, 925, 926, 927, 928, 929, 930, 932, 933

#### (D) REVENUE VILAGE/ BLOCK- MELLI

| S.  | Name of the     | Khasra No.   |          |
|-----|-----------------|--|----------|
| No. | Industrial Area |  |          |
| (1) | (2)             | (3)  | · -      |
| 1.  | Khanikhola      | 1 to 20, 22, 23, 25 to 42, 49, 44 to 58, 60, 64 to 72, 0/124, 125, 40/126  |          |
| 2.  | Pajigaon        | 122  |          |
| 3.  | Malli Bazar     | 81, 69, 85, 90, 92, 97, 78/127, 79/128, 59, 61, 129 to 134, 62,            | 6        |
| 4.  | Majigaon        | 100 to 119, 123  | <u> </u> |
| 5.  | Melli Bazar     | 73, 78, 79, 74, 75, 76, 77, 80, 82 to 84, 86, 87, 89, 91, 93 to 96, 98, 99 |          |
| 6.  | Rolu            | 500, 501, 513, 509   |          |

#### (E) REVENUE VILAGE/ BLOCK- MAMRING

| S.  | Name of the        | Khasra No.  |
|-----|--------------------|---|
| No. | Industrial<br>Area |   |
| (1) | (2)                | (3)   |
| 1.  | Mamring            | 68, 69, 72, 73, 104, 125 to 127, 158, 159, 41, 41/164, 46, 79, 80, 74/219, 89, 74/220, 160, 118, 119, 121, 63, 64, 36, 136, 140 to 142, 74, 74/221, 145, 80/222, 148, 149, 1to 4, 130/214, 42, 51, 52, 13 to 16, 82, 108, 111, 117, 120, 123, 129 to 131, 23, 24, 26 to 28, 30, 37, 44, 44, 56, 6 to 8, 10, 103/180, 138, 139, 57, 66, 31, 32, 143, 144, 155, 156, 65, 67, 38, 110, 133, 135, 122, 123, 62, 70, 71, 147, 70/190, 161, 34, 39, 54, 78, 103, 105, 130/166, 131/165, 150, 132/167, 131/165, 150, 132/167, 103/168, 120/169, 33, 83 to 102, 120/170, 103/171, 103/172, 103/173, 105/174, 103/175, 136/179, 103/177, 38/178, 136/179, 136/181, 137/182, 136/183, 136/184, 137, 105/186, 105/187, 131/188, 136/180, 136/185, 137/235, 112, 62/191, 70/192, 71/193, 120/194, 103/195, 132, 130/208, 242, 105/196, 136/197, 120/198, 120/199, 120/200, 132/201, 132/202, 97/204, 122/205, 130/106, 131/207, 117, 246, 97/210, 111/218, 132/203, 130/211, 136/212, 105/213, 130/215, 130/216, 130/217, 74/223, 145/224, 80/225, 74/226, 74/227, 80/228, 80/229, 122/132, 122/131, 35, 59, 108/232, 108/233, 111/234, 236 to 241, 17, 21, 243 to 245, 247 to 276, 19, 82/209, |

# (F) REVENUE VILAGE/ BLOCK- CHISOPANI

| S.  | Name of the        | Khasra No.  |
|-----|--------------------|---|
| No. | Industrial<br>Area |   |
| (1) | (2)                | (3)   |
| 1.  |                    | 3 to 9, 45 to 47, 49 to 57, 36, 37, 59 to 62, 66, 67, 73, 75, 76, 78, 80 to 84, 86, 88, 90, 92, 95, 101 to 105, 107 to 111, 113 to 118, 121 to 127, 129 to 144, 146 to 148, 174 to 181, 184 to 189, 150 to 156, 158 to 161, 163 to 172, 191 to 194, 196, 197, 199 to 209, 211 to 216, 218 to 222, 225 to 227, 231, 235 to 241, 249, 250, 252 to 259, 262, 265, 266, 268, 276, 278 to 282, 284 to 289, 291 to 294, 296 to 299, 242, 263, 264, 270, 308 to 310, 313, 315, 312, 317 to 321, 343, 344, 352 to 354, 357 to 360, 365, 432, 477 to 482, 516, 264, 368, 372, 374, 530, 504, 516 to 523, 501, 497, 444 to 451, 424, 458 to 460, 462, 463, 481, 482, 472, 473, 510, 486, 281/541, 398 to 401, 437 to 439, 415 to 417, 386, 389 to 391, 395, 412, 420, 422, 423, 425 to 429, 424/573, 428/539, 472/544, 472/542, 544/545, 435, 510 to 515, 263/557, 472 to 476, 537, 457, 461, 464, 465, 531 to 536, 349, 321/553, 263/558, 326, 330 to 336, 523, 524, 350, 293/570, 474, 313/548, 318/549, 322 to 324, 377 to 387, 443 to 447, 452, 461, 467, 468, 470, 487, 537/543, 537/551, 636 to 645, 277/583, 647 to 655, 660 to 665, 668, 670 to 685, 687 to 690, 692, 693, 634, 95/581, 263/582, 263/584, 266/585, 59/587, 60/588, 498/589, 102/615, 100/616, 116/616, 415/617, 416/618, 107/619, 107/620, 163/621, 79/622, 105/627, 105/628, 95/629, 107/630, 335/633, 107/634, 263/623, 55/547, 221/565, 222/566, 78/546, 90/550, 281/554, 281/555, 282/556, 475/573, 517/574, 518/575, 105/576, 105/577, 105/578, 424/579, 424/568, 424/569, 424/586 |

#### (G) REVENUE VILAGE/ BLOCK- KITAM

| S.<br>No. | Name of the<br>Industrial<br>Area | Khasra No.  |
|-----------|-----------------------------------|---|
| (1)       | (2)                               | (3)   |
| 1.        | Kitam                             | 2 to 5, 9, 11, 13, 15, 16, 17, 23, 24, 26 to 32, 37, 39 to 43, 45, 47 to 56, 60 to 70, 74 to 84, 86, 88, 89, 91 to 95, 97 to 127, 129 to 131, 134, 135, 138 to 152, 154 to 156, 163, 164, 166 to 173, 181, 182, 185 to 187, 191, 193 to 195, 199, 200, 211, 212, 215 to 220, 222, 223, 225, 226, 229, 233, 234, 237, 240 to 242, 244 to 251, 256, 258, 259, 262 to 266, 270 to 274, 277 to 281, 284 to 286, 289, 290, 292 to 294, 296 to 300, 303, 305 to 308, 316, 317, 322, 326 to 331, 333, 334, 336, 345, 346, 349, 351 to 353, 357, 358, 362 to 365, 367 to 370, 372, 373, 375, 377, 379 to 384, 386, 388 to 393, 395 to 401, 403 to 405, 408, 412, 414, 416 to 424, 426 to 428, 430, 432 to 436, 441 to 448, 450, 451, 462, 463, 469 to 473, 475, 476, 478, 479, 481 to 486, 488, 489, 496 to 499, 501 to 507, 509, 510, 512, 513, 515, 517 to 520, 522, 524 to 526, 528, 529, 571, 715, 716, 719, 138/586, 496/588, 54/587, 31, 44, 46, 85, 86, 133, 177, 205 to 207, 227, 228, 239, 282, 283, 287, 291, 295, 302, 304 |

#### (H) REVENUE VILAGE/ BLOCK- MANPUR

| S.<br>No. | Name of the<br>Industrial<br>Area | Khasra No.   |
|-----------|-----------------------------------|--|
| (1)       | (2)                               | (3)  |
| 1.        | Manpur                            | 320 to 328, 330, 332, 334 to 339, 342, 343, 344, 345, 347, 348, 340/381, 335/370, 355/371, 358, 359, 375, 391 to 393, 533, 328, 348, 339, 340/381, 334, 335, 320, 326, 327, 330, 332, 321, 322, 323, 324, 338, 342, 343, 344, 345, 347, 335/370, 355/371, 359, 336/371, 358, 321/362, 323/362, 324, 325, 335/364, 336/365, 342/366, 391, 336, 337, 392, 393, |

#### (I) REVENUE VILAGE/ BLOCK- MAJHITAR

| S.<br>No. | Name of the<br>Industrial<br>Area | Khasra No.  |
|-----------|-----------------------------------|---|
| (1)       | (2)                               | (3)   |
| 1.        | Majhitar                          | 535, 537, 538, 540, 544, 546, 548, 549, 551, 553, 554, 555, 557, 558, 559, 564, 566, 567, 568, 579 to 581, 583, 549/589 |

# (J) REVENUE VILAGE/ BLOCK- JORETHANG/SALGHARI/MAJHIGAON/DARA GAON

| S   | Name of the        | Khasra No.   |  |  |
|-----|--------------------|--|--|--|
| No. | Industrial<br>Area |  |  |  |
| (1) | (2)                | (3)  |  |  |
| 1.  | Sal Ghari          | 827, 731, 713, 812, 87/850, 590, 740, 714, 598, 734, 611, 629, 714/838, 595, 596/1011, 714/840, 585, 594, 732, 620, 809, 810, 813, 747, 790, 791, 614, 628, 793, 14, 717, 718, 720, 721, 722, 723, 726, 727, 735, 738, 741, 742, 743, 744, 745, 750, 751, 758, 746/836, 714/841, 627, 733, 781, 784, 785, 768/937, 605, 698, 719, 758/851, 695, 697, 616, 611/878, 530, 625, 692, 693, 696, 579, 597, 601, 646, 599, 588/1118, 739, 714/839, 739/112, 818, 819, 820, 814/1187, 822, 615, 611/885, 611/1242, 621, 622, 1316, 712, 580, 795, 794/896, 823, 586, 600, 711, 769, 770, 771, 772, 789, 792, 614, 623, 624, 607, 611/1094, 506, 508, 509, 510, 511, 512, 587, 588/1118, 593, 596, 603, 582, 806, 824, 830, 831, 832, 729, 831/1067, 714/842, 780/872, 737, 828, 584, 626, 756, 606, 608, 613, 738/846, 717/847, 771/858, 717/854, 717/855, 717/856, 779, 717/870, 87/863, 36/865, 530/875, 319/904, 822/1775, 767/974, 746/938, 831/940, 781/942, 781/950, 693/899, 694/900, 696/901, 795/958, 611/961, 1303, 744/903, 786/970, 805/977 (b), 51, 831/985, 805/986, 24/893, 831/988, 819/989, 796/990, 797/991, 781/992, 781/993, 780/997, 802/997, 805/1001, 831/1004, 813/1186, 768, 768/1078, 611/1081, 629/1082, 611/1084, 617/1085, 617/1086, 618/1087, 612, 641/1089, 602, 587/1092, 835/1057, 831/1096, 799/1102, 610, 611/1098, 611/1099, 719/1103, 788/1105, 758/1107, 718/1109, 805/1111, 717/1116, 788/1117, 694, 693/1122, 829, 528, 824/878, 819/880, 831/879, 786/857, 779/835, 611/964, 786/1131, 768/1137, 768/1138, 692/1005, 786/1140, 611/1141, 612/1144, 714/1146, 835/1058, 781/1156, 841/1165, |  |  |

|    | 2. | Majhi Gaon | 716/1167, 612/1148, 771/1168, 785/1169, 785/1170, 785/1170, 785/1171, 729/1174, 832/1177, 832/1178, 767/1179, 767/1203, 831/1181, 819/1183, 818/1184, 745, 751, 750/872, 716/1188, 780/1189, 750/1190, 612/1185, 738/1191, 819/1192, 781/1193, 2805/1194, 814/1196, 607/1202, 781/1204, 718/1205, 832/1207, 698/1218, 108/976, 698/1211, 698/1211, 698/1213, 698/1214, 698/1215, 698/1216, 698/1217, 715, 611/1223, 697/1225, 697/1226, 697/1127, 697/1128, 1311, 733/1073, 732/1255, 629/1129, 87/1110, 87/1230, 611/1231, 739/1233, 714/1234, 739/1236, 611/1237, 625/1238, 692/1005, 718/1239, 830/1093, 1309, 1310, 1312, 1313 1266, 1342, 611/948, 1326, 1267, 617, 1270, 1271, 1269, 1272, 1276, 1277, 1279, 1278, 1280, 1281, 1282, 1284, 1382, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1297, 1300, 1358, 1361, 1362, 231/925, 1370  16, 13, 507, 38, 40, 88, 90, 91, 63, 64, 115, 45, 96, 807, 83/1063, 67, 46/887, 83/94, 29, 60, 76, 81/1036, 53, 113, 112/1100, 58, 66, 68, 83, 89, 50, 59, 102, 72, 99, 100, 101, 108, 795, 799, 802, 803, 805, 806, 110, 111, 112, 116, 786, 787, 81, 786/844, 85, 104, 89, 44, 56, 57, 93, 95, 30, 18, 52, 55, 56, 61, 808, 36, 74, 75, 114, 39, 3877, 47, 25, 782, 783, 24, 27, 28, 32, 33, 37, 786/845, 19, 15, 773, 121, 774, 778, 789, 779, 777, 31, 2363, 109, 42, 85/1206, 55/861, 87, 1381, 717/853, 812/848, 775, 24/866, 35/867, 812/868, 812/969, 83/869, 83/929, 83/994, 83/870, 78, 79, 780/871, 35/876, 39/884, 37/886, 69/890, 26, 94, 717/1106, 87/875, 87/1031, 812/877, 35/888, 103, 35/893, 87/1080, 83/941, 786/943, 44/944, 46/945, 58/964, 51/83, 73, 781/971, 106, 771/973, 59/382, 786/977(a), 107, 107/980, 34/981, 35/980, 32/1068, 53/983, 35/987, 812/1006, 804, 87/1018, 781/1019, 100, 758/1023, 50/1026, 1273, 32/1029, 33/1230, 87/1033, 87/1095, 819/1034, 49, 786/1038, 32/1043, 108/1047, 121/1048, 32/1050, 33/1200, 87/1059, 800/1060, 87/1051, 35/1062, 786/1064, 48, 809/4069, 809/1070, 14/1072, 819/1074, 809/1076, 99/1077, 812/1079, 850/1124, 787/1130, 87/1131, 814/1131, 35/1136, 32/1139, 33/1149, 35/11 |
|----|----|------------|--|
|    | 3. | Jrt. Bazar | 380, 381, 382, 398, 763, 764, 558, 395, 736, 819/861, 809/949, 809/862, 47/877, 819/871, 96/874, 87/880, 598/921, 22, 59/952, 717/953, 718/954, 511/955, 512/956, 771/959, 769/960, 119, 120, 696/1246, 750/975, 596/998, 530/997, 787/1002, 51/1003, 596/1012, 805/1013, 587/1020, 718/1021, 734/1022, 696/1024, 56/1025, 812/1035, 105, 598/1045, 758/1046, 512/1053, 733/1065, 768/1101, 796, 607/1112, 768/1113, 619, 618, 24/1125, 839/1127, 836/1132, 471/1133, 52/1142, 593/893, 51, 768/1154, 34/1157, 71/1170, 72/1161, 89, 72/1162, 750/1182, 781/1180, 768/936, 830/995, 735/859, 15/891, 54, 798, 1268, 1359, 96, 207, 208, 1366, 1367   |
|    | 4. | Dara Gaon  | 741/1290, 754  |
| ١. |    |            |  |

#### (J) REVENUE VILAGE/ BLOCK- KARFECTOR

| S.  | Name of the<br>Industrial<br>Area | Khasra No.   |
|-----|-----------------------------------|--|
| No. |                                   |  |
| (1) | (2)                               | (3)  |
| 1.  | Karfector                         | 11, 13, 14, 15, 16, 17, 19, 20, 22, 24, 25, 90, 95, 96, 97, 98, 107, 108, 109, 110, 111, 112, 121, 116, 228, 289, 44/309, 3, 100, 102, 104, 106, 122, 124, 99, |

#### (4) DISTRICT-NORTH SIKKIM

| S.  | Name of the | Khasra No.   | Name of Sub-   |
|-----|-------------|--|----------------|
|     | Industrial  |  | Division       |
| No. | Area        |  | Revenue        |
|     | ·           |  | Village/ Block |
| (1) | (2)         | (3)  | (4)            |
| 1.  | Thangchung  | 628, 627, 626, 625, 624, 622, 621, 620, 618, 615, 614, 613, 611, 3410, 609, 605, 602, 601    | Thangchung     |
| 2.  | Thangu      | 409, 410, 404, 400,  | Thangu         |
| 3.  | Lachen      | 1487, 1549, 1490, 1493, 1513, 1514, 1515, 1610, 1618, 1796, 1752, 1756,                      | Lachen         |
|     |             | 1755, 1761, 1765, 1766, 1855, 1784, 1788, 1866, 1877, 1881, 1783, 1789,                      |                |
|     |             | 1847, 1848, 1847, 1871, 1874, 1689, 1526,  |                |
| 4.  | Yakthang/   | 946, 933, 942, 934, 947, 945, 943, 941, 932, 934, 929, 927,                                  | Yakthang/      |
|     | Lachen      | **************************************   | Lachen         |
| 5.  | Chungthang  | 675, 674, 671, 670, 608, 609, 659, 612, 613, 624, 627, 574, <b>57</b> 3, 572, 558, 559, 549, | Chungthang     |
| 6.  | Shingring,  | 426, 356, 369, 371, 422, 372, 373, 417, 3359, 386, 391, 464, 467, 590, 570,                  | Shingring,     |
| ۷.  | Lachung     | 421, 418, 414, 413, 412, 411, 463, 468, 460, 457, 466, 430, 432, 499, 510,                   | Lachung        |
|     |             | 434, 433, 436, 451, 450, 471, 472, 452, 455, 446,  |                |
| 7.  | Yakchey,    | 935, 934, 938, 946, 932, 947, 948, 949, 950, 951, 956, 958, 966, 961, 960,                   | Yakchey,       |
| ,.  | Lachung     | 984, 983, 982, 980, 981, 979, 978, 973, 972, 971,  | Lachung        |
| 8.  | Sharchok,   | 116, 1260, 1474, 1472, 1471, 1123, 1134, 1155, 1156, 1125, 1113, 1107,                       | Sharchok,      |
| J., | Lachung     | 1109, 1555, 1156, 1561, 1560,  | Lachung        |
| 9.  | Bichu,      | 297, 296, 260, 293, 290, 272, 271, 274, 174, 150, 157, 176, 140, 155, 143,                   | Bichu,         |
|     | Lachung     | 205, 244, 241  | Lachung        |
| 10. | Thangu/     | 549, 547, 414, 526, 514, 517   |                |
|     | Lachen      |  |                |

#### अधिसूचना

#### नई दिल्ली, 9 सितम्बर, 2003

#### सं. 72/2003-केन्द्रीय उत्पाद शुल्क

सा.का.नि. 718( अ ).—कन्द्रीय सरकार, अतिरिक्त उत्पाद शुल्क (विशेष महत्व का माल) अधिनियम, 1957 (1957 का 58) की धारा 3 की उपधारा (3) और अतिरिक्त उतपाद शुल्क (टैक्सटाइल और टैक्सटाइल वस्तु) अधिनियम, 1978 (1978 का 40) की धारा 3 की उपधारा (3) के साथ पठित केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 (1944 का 1) की धारा 5क की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं0 56/2003-केन्द्रीय उत्पाद शुल्क, तारीख 25 जून, 2003, साठकाठ नि0 513 (अ), तारीख 25 जून, 2003 द्वारा भारत के राजपत्र, असाधारण, में प्रकाशित, में निम्नलिखित संशोधन करती है, अर्थात:-

उक्त अधिसूचना में,-

(i) प्रारंभिक पैराग्राफ के बाद, निम्नलिखित पैराग्राफ अंतः स्थापित किया जायेगा, अर्थातः-

"1क. ऐसी स्थिति में जब किसी भी विनिर्माता द्वारा निर्मित किया गया सारा माल इस अधिसूचना में छूट के योग्य है, इस अधिसूचना के अंतर्गत छूट इस शर्त पर मिलेगी कि विनिर्माता पहले अपना सारा केन्द्रीय मूल्य वर्धित कर प्रत्यय, जो उसके पास उस महीने के अंतिम दिन उपलब्ध है, उपयोग कर लेगा जिसमें उत्पाद शुल्क जमा करवाना है और बाकी कि रकम वह नकद जमा करवाएगा।":

(ii) पैराग्राफ 2 में पद ख के परंतुक के स्थान पर निम्नलिखित परंतुक प्रतिस्थापित किया जायेगा, अर्थात:-

"परंतु ऐसी स्थिति में जब किसी भी विनिर्माता द्वारा निर्मित कुछ माल इस अधिसूचना के अंतर्गत छूट में नहीं आता है तो ऐसा प्रतिदाय इस अधिसूचना के अधीन निकासी किए गए माल के विनिर्माण में या उसके संबंध में प्रयुक्त अंतः निवेशों पर संदत्त शुल्क की बाबत उपभोग किए गए केन्द्रीय मूल्य वर्धित कर प्रत्यय की रकम घटाकर संदत्त शुल्क की रकम से अधिक नहीं होगा।";

(iii) पैराग्राफ 2 के बाद, निम्नलिखित पैराग्राफ अंतः स्थापित किया जायेगा, अर्थातः-

"2क. पैराग्राफ 2 में किसी भाग के होते हुए भी,-

(क) विनिर्माता अपनी इच्छा पर, केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से, अपने चालू खाता जो कि केन्द्रीय उत्पाद शुल्क और सीमाशुल्क बोर्ड द्वारा जारी किए गए उत्पाद शुल्क सार संग्रह में अनुपूरक निर्देशों के भाग v में बनाए रखा गया है, प्रतिफलित महीने में जमा किए गए उत्पाद शुल्क का प्रत्यर्पण ले सकता है। ऐसी रकम जो चालू खाते में जमा हो गई है उसका उपयोग विनिर्माता, उत्पाद शुल्क नियम 2002 के नियम 8 में सुझाए गए तरीकों के अनुसार उससे बाद के महीनों में कर सकता है और ऐसी रकम नकद में दी गई समझी जायेगी;

परंतु ऐसी स्थिति में जब विनिर्माता द्वारा निर्मित कुछ माल इस अधिसूचना के अंतर्गत छूट में नहीं आता है तो ऐसा प्रतिदाय इस अधिसूचना के अधीन निकासी किए गए माल के विनिर्माण में या उसके संबंध में प्रयुक्त अंतः निवेशों पर संदत्त शुल्क की बाबत उपभोग किए गए केन्द्रीय मूल्य वर्धित कर प्रत्यय की रकम घटाकर संदत्त शुल्क की रकम से अधिक नहीं होगा।;

- (ख) प्रतिफलित महीने में जमा किए गए शुल्क का प्रत्यय विनिर्माता, केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से, अपने चालू खाता में प्रतिफलित महीने से अगले महीने के सातवें दिन तक ले सकता है;
- (ग) जो विनिर्माता पद (क) में दिए गए विकल्प का लाभ उठाने का इच्छुक है तो किसी भी वित्त वर्ष की पहली निकासी से पहले वो अपने विकल्प को लिखित में देगा और ऐसा विकल्प उस दिन से लागू होगा जिस दिन उसने विकल्प का लाभ उठाने की इच्छा दी थी और वित्त वर्ष के बाकी के हिस्से में वापस नहीं की जा सकेगी;

परंतु वित्तीय वर्ष 2003-2004 के विनिर्माता अपना विकल्प 30 सितम्बर 2003 को या उससे पहले देगा; (घ) विनिर्माता ऐसी प्रत्यर्पण रकम जिसका उसने प्रत्यय लिया है और उस प्रत्यय के गणना के दस्तावेज के साथ उस जमा शुल्क का लेखा जोखा, जो उसने केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से किया है, यथास्थिति सहायक उत्पाद शुल्क आयुक्त या उत्पाद शुल्क उपायुक्त को प्रतिफलित महीने से अगले महीने के सातवें दिन तक देगा;

- (ड.) यथास्थिति सहायक उत्पाद शुल्क आयुक्त या उत्पाद शुल्क उपायुक्त, ऐसी जांच पड़ताल के बाद जो जरूरी हो विनिर्माता को प्रत्यर्पण की जाने वाली रकम को निर्धारित करेगा और विनिर्माता को प्रतिफलित महीने से अगले महीने के पन्द्रवें दिन तक उसे सूचित करेगा ऐसी स्थिति में जब विनिर्माता द्वारा लिया गया प्रत्यय निर्धारित की गई रकम से ज्यादा है तो विनिर्माता उस सूचना की प्राप्ति के पांच दिन के अंदर उस अधिक प्रत्यय को उसके द्वारा बनाए रखे गए चालू खाता से लोटा देगा । ऐसी स्थिति में जब विनिर्माता द्वारा लिया गया प्रत्यय निर्धारित किए गए प्रत्यय से कम है तो विनिर्माता बाकी के प्रत्यय को लेने का पात्र होगा;
- (च) ऐसी स्थिति में जब विनिर्माता पद (क) से (ड.) तक का पालन करने में असफल होता है तो उसका केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग से शुक्क को अपने आप उसके चालू खाते में प्रत्यय लेने का विकल्प जैसा कि पद (क) और (ग) में व्यवस्था है, जब्त हो जायेगा :
- (छ) असामान्य ढंग से लिया गया प्रत्यय या पद (ड.) में निर्धारित की गई सही प्रत्यर्पण की रकम से लिया गया अधिक प्रत्यय अगर विनिर्माता द्वारा उक्त पद में निर्दिष्ट समय के अंदर वापस नहीं किया जाता है तो उस रकम को असामान्य ढंग से प्रत्यर्पित किए गए उत्पाद शुक्क की तरह वसूल किया जायेगा । ऐसी स्थिति में जब ऐसा असामान्य या ज्यादा लिया गया प्रत्यर्पण, उत्पाद शुक्क योग्य मदों की निकासी पर उत्पाद शुक्क को जमा करवाने के लिए उपयोग कर लिया जाता है तो वो माल उतनी रकम तक बिना उत्पाद शुक्क के निकासित मानी जायेगी जितना कि असामान्य या ज्यादा प्रत्यय को उपयोग किया गया है।

स्पष्टीकरणः इस अधिसूचना के प्रयोजन के लिए उत्पाद शुल्क के लिए उपयोग की गई चालू खाते में जमा की गई रकम को केन्द्रीय प्रत्यय कर नियम 2002 के अंतर्गत सुझाए गए तरीकों से अलग ढंग प्रयोग की गई मानी जायेगी।"।

[फा. सं. 356/56/2001-टीआरयू] गंगा सिंह कार्की, अवर सचिव

# NOTIFICATION New Delhi, the 9th September, 2003 NO. 72/2003-CENTRAL EXCISE

G.S.R. 718(E).—In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and sub-section (3) of section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.56/2003-Central Excise, dated the 25<sup>th</sup> June, 2003, published in the Gazette of India, vide G.S.R.513 (E), dated the 25<sup>th</sup> June, 2003, namely:-

In the said notification,-

- (i) after opening paragraph, the following paragraph shall be inserted, namely:-
- "1A. In cases where all the goods produced by a manufacturer are eligible for exemption under this notification, the exemption contained in this notification shall be available subject to the condition that, the manufacturer first utilizes whole of the CENVAT credit available to him on the last day of the month under consideration, for payment of duty on goods cleared during such month and pays only the balance amount in cash.";
- (ii) in paragraph 2 in clause (b), for the proviso, the following proviso shall be substituted, namely:-
  - "Provided that in cases where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, such refund shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification.";
- (iii) after paragraph 2, the following paragraph shall be inserted, namely:-
- "2A. Notwithstanding anything contained in paragraph 2,-

(a) the manufacturer may, at his own option, take credit of the amount of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current, maintained in terms of Part V of the Excise Manual of Supplementary Instruction issued by the Central Board of Excise and Customs. Such amount credited in the account current may be utilised by the manufacturer for payment of duty, in the manner specified in rule 8 of the Central Excise Rules, 2002, in subsequent months, and such payment shall be deemed to be paid in cash:

Provided that where the exemption contained in this notification is not applicable to some of the goods produced by a manufacturer, the amount of such credit shall not exceed the amount of duty paid less the amount of the CENVAT Credit availed of, in respect of the duty paid on the inputs used in or in relation to the manufacture of goods cleared under this notification;

- (b) the credit of duty paid during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, may be taken by the manufacturer in his account current, by the 7<sup>th</sup> day of the month following the month under consideration;
- (c) a manufacturer who intends to avail of the option under clause (a), shall exercise his option in writing for availing of such option before effecting the first clearance in any financial year and such option shall be effective from the date of exercise of the option and shall not be withdrawn during the remaining part of the financial year:

Provided that, for the financial year 2003-2004, a manufacturer can exercise his option on or before the 30<sup>th</sup> day of September 2003.

- (d) the manufacturer shall submit a statement of the duty paid, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, along with the refund amount which he has taken credit and the calculation particulars of such credit taken, to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, by the 7<sup>th</sup> day of the next month to the month under consideration;
- (e) the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, after such verification, as may be deemed necessary, shall determine the amount correctly refundable to the manufacturer and intimate the same to the manufacturer by the 15<sup>th</sup> day of the next month to the month under consideration. In case the credit taken by the manufacturer is in excess of the amount determined, the manufacturer shall, within five days from the receipt of the said intimation, reverse the said excess credit from the said account current maintained by him. In case, the credit taken by the manufacturer is less than the amount of refund determined, the manufacturer shall be eligible to take credit of the balance amount;
- (f) in case the manufacturer fails to comply with the provisions of clauses (a) to (e), he shall forfeit the option, to take credit of the amount of duty during the month under consideration, other than by way of utilisation of CENVAT credit under the CENVAT Credit Rules, 2002, in his account current on his own, as provided for in clauses (a) and (c);
- (g) the amount of the credit availed irregularly or availed of in excess of the amount determined correctly refundable under clause (e) and not reversed by the manufacturer within the period specified in that clause, shall be recoverable as if it is a recovery of duty of excise erroneously refunded. In case such irregular or excess credit is utilised for payment of excise duty on clearances of excisable goods, the said goods shall be considered to have been cleared without payment of duty to the extent of utilisation of such irregular or excess credit.

Explanation.-For the purposes of this notification, duty paid, by utilisation of the amount credited in the account current, shall be taken as payment of duty by way other than utilisation of CENVAT credit under the CENVAT Credit Rules, 2002."

[F. No. 356/56/2001-TRU]

G. S. KARKI, Under Secy.